



# Finance & Administration Committee

## Committee Meeting

60 Central Ave  
Cortland, NY 13045  
<http://www.cortland-co.org>

~ Minutes ~

Tuesday, May 17, 2022

10:00 AM

Board Room

### CALL TO ORDER

The meeting was called to order at 10:00 AM by Committee Chair George Wagner

| Attendee Name      | Organization                        | Title                                 | Status  | Arrived | Departed |
|--------------------|-------------------------------------|---------------------------------------|---------|---------|----------|
| Sandra Price       | Cortland County, NY                 | Committee Member                      | Present |         |          |
| George Wagner      | Cortland County, NY                 | Committee Chair                       | Present |         |          |
| Linda Jones        | Cortland County, NY                 | Committee Member                      | Present |         |          |
| Christopher Newell | Cortland County, NY                 | Committee Vice Chair                  | Present |         |          |
| Beau Harbin        | Cortland County, NY                 | Committee Member                      | Present |         | 11:09 AM |
| Richard Stock      | Cortland County, NY                 | Committee Member                      | Present |         |          |
| Mitchel Eccleston  | Cortland County, NY                 | Committee Member                      | Present |         |          |
| Savannah Hempstead | Cortland County, NY                 | Clerk of the Legislature              | Present |         |          |
| Rob Corpora        | Cortland County, NY                 | County Administrator                  | Present |         |          |
| Laurie Leonard     | Cortland County, NY                 | Personnel Officer                     | Present |         |          |
| Laura Fox          | Cortland County, NY                 | Real Property Tax Services            | Present |         |          |
| Andrea Herzog      | Cortland County, NY                 | Director, Budget and Finance          | Present |         |          |
| Stephen Trobert    | Cortland County, NY                 | Manager of Audit & Financial Projects | Present |         |          |
| Bill Talbot        | Tompkins Cortland Community College | VP of Finance & Administration        | Present |         |          |
| Darrel Tuttle      | Cortland County, NY                 | Deputy Director, Budget and Finance   | Present |         |          |
| Kevin Fitch        | Cortland County, NY                 | Chair of the Legislature              | Remote  |         |          |

## MINUTES

### 1. Finance & Administration Committee - Committee Meeting - Apr 19, 2022 10:00 AM

|                  |                                                        |
|------------------|--------------------------------------------------------|
| <b>RESULT:</b>   | <b>ACCEPTED [UNANIMOUS]</b>                            |
| <b>MOVER:</b>    | Sandra Price, Committee Member                         |
| <b>SECONDER:</b> | Christopher Newell, Committee Vice Chair               |
| <b>AYES:</b>     | Price, Wagner, Jones, Newell, Harbin, Stock, Eccleston |

## RESOLUTIONS

AGENDA ITEM NO. 1 – Authorization to Apply for Microenterprise Grant Funding and to Execute Any Related Agreements - Clerk of the Legislature

|                  |                                                        |
|------------------|--------------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                            |
|                  | <b>Next: 5/26/2022 6:00 PM</b>                         |
| <b>MOVER:</b>    | Beau Harbin, Committee Member                          |
| <b>SECONDER:</b> | Christopher Newell, Committee Vice Chair               |
| <b>AYES:</b>     | Price, Wagner, Jones, Newell, Harbin, Stock, Eccleston |

### ON MOTION OF WAGNER

### RESOLUTION NO.

#### **Authorization to Apply for Microenterprise Grant Funding and to Execute Any Related Agreements - Clerk of the Legislature**

WHEREAS, there is grant funding available through the New York State Office of Community Renewal through its Community Development Block Grant Program for Microenterprise funding, AND

WHEREAS, currently Cortland County does not have the ability to provide financial support to small businesses with five or fewer employees through established business development programs, AND

WHEREAS, Cortland County has previously been awarded a Microenterprise grant and has successfully administered said grant and awarded the funds as required, AND

WHEREAS, the Legislature wishes to support additional approved businesses if such funding is awarded by the New York State Office of Community Renewal, AND

WHEREAS, during the current COVID pandemic small business have suffered, AND

WHEREAS, a county-wide Microenterprise program will help in the County's post-COVID economic recovery, AND

WHEREAS, the Cortland County Legislature previously adopted Resolution No. 265-20 authorizing an agreement with Thoma Development to complete an application for said Microenterprise funding in an amount not to exceed \$4,500.00, AND

WHEREAS, a public hearing will be held on May 26, 2022 before the Cortland County Legislature to determine if there is substantial interest and public support for such a Microenterprise Grant program, NOW THEREFORE BE IT

RESOLVED, That Rob Corpora, as the Cortland County Administrator, is hereby authorized and directed to file an application for microenterprise funds from New York State Homes and Community Renewal, Office of Community Renewal, under the U.S. Department of Housing and Urban Development's Small Cities Community Development Block Grant Program for Fiscal Year 2022, AND BE IT FURTHER

RESOLVED, that the County Administrator and Chair of the Legislature, upon review and approval of the County attorney or designee as to form, be and hereby is authorized to enter into and execute a project agreement with the State of New York for the Cortland County Microenterprise Program.

## Monthly Reports

1. Bill Talbot - TC3 Financial Update

|                |                  |
|----------------|------------------|
| <b>RESULT:</b> | <b>COMPLETED</b> |
|----------------|------------------|

2. March Financial Reports

|                |                  |
|----------------|------------------|
| <b>RESULT:</b> | <b>COMPLETED</b> |
|----------------|------------------|

3. Real Property Tax Services Monthly Report

|                |                  |
|----------------|------------------|
| <b>RESULT:</b> | <b>COMPLETED</b> |
|----------------|------------------|

4. Treasurer Report May 2022

|                |                  |
|----------------|------------------|
| <b>RESULT:</b> | <b>COMPLETED</b> |
|----------------|------------------|

## Discussion Items

1. Heating Fuel Tax

Mr. Eccleston MADE A MOTION to remove the heating fuel tax. MOTION FAILED DUE TO LACK OF SECOND.

|                |                  |
|----------------|------------------|
| <b>RESULT:</b> | <b>COMPLETED</b> |
|----------------|------------------|

2. Fund Balance Policy

|                |                  |
|----------------|------------------|
| <b>RESULT:</b> | <b>COMPLETED</b> |
|----------------|------------------|

3. ARP Fund Request - Roof Replacement for Village of Marathon

|                |                  |
|----------------|------------------|
| <b>RESULT:</b> | <b>COMPLETED</b> |
|----------------|------------------|

## RESOLUTIONS CONTINUED

AGENDA ITEM NO. 1 – Amend Resolution No. 311-21/Amended Cortland County Fund Balance Policy

|                |                          |
|----------------|--------------------------|
| <b>RESULT:</b> | <b>APPROVED [6 TO 0]</b> |
|----------------|--------------------------|

**Next: 5/26/2022 6:00 PM**

**MOVER:** George Wagner, Committee Chair

**SECONDER:** Linda Jones, Committee Member

**AYES:** Price, Wagner, Jones, Newell, Stock, Eccleston

**AWAY:** Beau Harbin

**ON MOTION OF WAGNER**

**RESOLUTION NO.**

**Amend Resolution No. 311-21/Amended Cortland County Fund Balance Policy**

WHEREAS, Resolution No. 334-04 established a Fund Balance Policy, AND

WHEREAS, Resolution No. 58-17 rescinded Resolution No. 334-04 and reestablished the Fund

Balance Policy, AND

WHEREAS, Resolution No. 311-21 rescinded Resolution No. 58-17 and replaced the Cortland County Fund Balance Policy, AND

WHEREAS, the Cortland County Legislature, upon recommendation of the Director of Finance, County Administrator and the Finance and Administration Committee, would like to amend said Fund Balance Policy, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends the Cortland County Fund Balance Policy as attached, AND BE IT FURTHER

RESOLVED, that the attached policy which will become effective upon its adoption by the Cortland County Legislature.

AGENDA ITEM NO. 2 – Authorize Allocation of American Rescue Plan Funding to the Village of Marathon

|                  |                                                |
|------------------|------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [6 TO 0]</b>                       |
|                  | <b>Next: 5/26/2022 6:00 PM</b>                 |
| <b>MOVER:</b>    | George Wagner, Committee Chair                 |
| <b>SECONDER:</b> | Sandra Price, Committee Member                 |
| <b>AYES:</b>     | Price, Wagner, Jones, Newell, Stock, Eccleston |
| <b>AWAY:</b>     | Beau Harbin                                    |

**ON MOTION OF WAGNER**

**RESOLUTION NO.**

**Authorize Allocation of American Rescue Plan Funding to the Village of Marathon**

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic, AND

WHEREAS, with Resolution No. 133-22 the Cortland County Legislature dissolved the Federal Aid Allocation Citizen's Advisory Committee and authorized all future spending of the remaining American Rescue Plan funds to be approved by the Finance and Administration Committee , AND

WHEREAS, the Village of Marathon presented a request for funding for a roof replacement for a Village of Marathon municipal building, in the amount of \$46,683.00, to the Finance and Administration Committee, AND

WHEREAS, the Cortland County Finance and Administration Committee has approved to fund 90% of the request for funds, which amounts to \$42,014.70, for a roof replacement on a municipal building in the Village of Marathon, AND

WHEREAS, a reporting of all monies spent and backup documentation must be submitted to Cortland County for reporting to the Federal Government, AND

WHEREAS, any funds spent that are not reported to the County and/or not utilized for the specific purposes outlined in this resolution need to be returned to Cortland County in a timely manner, AND

WHEREAS, should the project(s) outlined in this resolution not begin by December 31, 2023, all funding provided by Cortland County is to be returned to Cortland County, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes \$42,014.70 of the Federal American Rescue Plan funds to the Village of Marathon for a roof replacement on a municipal building in the Village of Marathon, AND BE IT FURTHER

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract with the Village of Marathon for said purposes.

AGENDA ITEM NO. 3 – Authorize Allocation of American Rescue Plan Funding to the Town of Virgil

|                  |                                                |
|------------------|------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [6 TO 0]</b>                       |
|                  | <b>Next: 5/26/2022 6:00 PM</b>                 |
| <b>MOVER:</b>    | George Wagner, Committee Chair                 |
| <b>SECONDER:</b> | Sandra Price, Committee Member                 |
| <b>AYES:</b>     | Price, Wagner, Jones, Newell, Stock, Eccleston |
| <b>AWAY:</b>     | Beau Harbin                                    |

ON MOTION OF WAGNER

RESOLUTION NO.

**Authorize Allocation of American Rescue Plan Funding to the Town of Virgil**

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic, AND

WHEREAS, with Resolution No. 133-22 the Cortland County Legislature dissolved the Federal Aid Allocation Citizen's Advisory Committee and authorized all future spending of the remaining American Rescue Plan funds to be approved by the Finance and Administration Committee , AND

WHEREAS, the Town of Virgil presented a request for funding for mold mitigation, roof replacement, repairs, a dehumidifier and lighting for the Virgil Town Hall, in the amount of \$69,677.74, to the Finance and Administration Committee, AND

WHEREAS, the Cortland County Finance and Administration Committee has approved to fund 90% of the request for funds, which amounts to \$62,709.97, for mold mitigation, roof replacement, repairs, a dehumidifier and lighting for the Virgil Town Hall, AND

WHEREAS, a reporting of all monies spent and backup documentation must be submitted to Cortland County for reporting to the Federal Government, AND

WHEREAS, any funds spent that are not reported to the County and/or not utilized for the specific purposes outlined in this resolution need to be returned to Cortland County in a timely manner, AND

WHEREAS, should the project(s) outlined in this resolution not begin by December 31, 2023, all funding provided by Cortland County is to be returned to Cortland County, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes \$62,709.97, for mold mitigation, roof replacement, repairs, a dehumidifier and lighting for the Virgil Town Hall, AND BE IT FURTHER

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract with the Town of Virgil for said purposes.

**CONSENT AGENDA - Items on the Consent Agenda have been endorsed by the various standing committees. Budget & Finance Committee Members may request any item be pulled from the consent agenda for further discussion and separate vote**

**Referred from Ag/Planning/Environmental Committee**

AGENDA ITEM NO. 1 – Amend 2022 Budget Accept New York State Department of Health State Medicaid SFY 2021-2022 Rural Transit Assistance Funding - Planning Department

**RESULT: APPROVED [UNANIMOUS]**

**Next: 5/26/2022 6:00 PM**

**MOVER:** Christopher Newell, Committee Vice Chair

**SECONDER:** Richard Stock, Committee Member

**AYES:** Price, Wagner, Jones, Newell, Harbin, Stock, Eccleston

**ON MOTION OF HARBIN**

**RESOLUTION NO.**

**Amend 2022 Budget Accept New York State Department of Health State Medicaid SFY 2021-2022 Rural Transit Assistance Funding - Planning Department**

WHEREAS, for more than 20 years the New York State Department of Health provided funds to the Department of Social Services to provide the essential service of providing for and arranging for non-emergency Medicaid transportation service for medical appointments, AND

WHEREAS, the Department of Social Services contracted with First Transit, Inc. for said transportation service which included a State approved method of paying a share of costs for operating public transportation to benefit all Medicaid recipients using the system to get to medical appointments, AND

WHEREAS, in 2010, the State Department of Health was given statutory authority under 365-h of Social Services Law to assume the administrative management of non-emergency transportation from counties and has since mandated that a private Medicaid brokerage system be implemented, which began in Cortland County October 1, 2013, AND

WHEREAS, as a result of the transfer of the administrative management of non-emergency transportation to a private Medicaid brokerage system, First Transit lost 40% of its revenue to operate the public transportation service in Cortland County, AND

WHEREAS, transportation providers throughout New York State lobbied to their State Representatives to provide funding to make up for the loss of funding due to the transfer of the administrative management of non-emergency transportation to a private Medicaid brokerage system, AND

WHEREAS, Former Governor Andrew Cuomo, the New York State Department of Health (NYSDOH) and the New York State Department of Transportation (NYSDOT) had identified a series of action targets to preserve critical access to necessary Non-Emergency Medical Transportation (NEMT) services through a coordinated public transportation system in upstate New York, AND

WHEREAS, one of those action targets is to provide rescue funding to the public transportation service in Cortland County to address the lost revenue as a result of the transfer of the administrative management of non-emergency transportation to a private Medicaid brokerage system, AND

WHEREAS, on May 3, 2022, an emailed letter was sent from the New York State Department of Health by the Office of Health Insurance Programs notifying Cortland County of an electronic payment in

the amount of \$368,241 for a State Medicaid payment intended for Rural Transit Assistance purposes enacted as part of the State Fiscal Year 2021-2022 Enacted Budget, AND

WHEREAS, Cortland County has received a Rural Transit Assistance payment in the amount of \$368,241 which will be paid to Cortland County's public transportation provider, First Transit, Inc., NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature authorizes the County Budget and Finance department to release said payment to First Transit and to create the following 2022 budget modification:

|                             | <u>CURRENT</u> | <u>CHANGE</u> | <u>REVISED</u> |
|-----------------------------|----------------|---------------|----------------|
| Revenue: A563043.43594.RESC | 0              | \$368,241     | \$368,241      |
| Expense: A56305.54815.RESC  | 0              | \$368,241     | \$368,241      |

**Referred from Building & Grounds Committee**

**Referred from Health & Human Services**

AGENDA ITEM NO. 2 – Create Position - Food Services Helper (17 Hours/Week)/Accept American Rescue Plan for Nutrition Services Funding/Amend 2022 Budget - Area Agency on Aging

**RESULT: APPROVED [UNANIMOUS]**

**Next: 5/26/2022 6:00 PM**

**MOVER:** Christopher Newell, Committee Vice Chair

**SECONDER:** Richard Stock, Committee Member

**AYES:** Price, Wagner, Jones, Newell, Harbin, Stock, Eccleston

**ON MOTION OF PRICE**

**RESOLUTION NO.**

**Create Position - Food Services Helper (17 Hours/Week)/Accept American Rescue Plan for Nutrition Services Funding/Amend 2022 Budget - Area Agency on Aging**

WHEREAS, the New York State Office for the Aging has made available the sum of \$55,939 under the American Rescue Plan for Nutrition Services, for the period April 1, 2021 through September 30, 2024, through Area Agency on Aging Revenue Account No. A677444.44772 HDC6, AND

WHEREAS, the needs of the agency will be better served by creating one part-time, no benefits, position of Food Service Helper (17 hours/week), AND

WHEREAS, the Health and Human Services Committee recommends the creation of this position, NOW THEREFORE BE IT

RESOLVED, that one-part time position of Food Service Helper (17 hours/week, CSEA, Grade 2, \$13.8960-17.5013/HR, labor class) be created with approval to fill on May 27, 2022, AND BE IT FURTHER

RESOLVED, that the 2022 County Budget be and hereby is amended as follows:

Increase:

Revenues:

A677444 44772 HDC6

Federal Aid - HDC6

\$55,939

Expenses:

|                   |                     |          |
|-------------------|---------------------|----------|
| A67745 51010 HDC6 | Personal Services   | \$30,575 |
| A67745 58030 HDC6 | FICA                | \$2,339  |
| A67745 58040 HDC6 | Workers Comp        | \$2,239  |
| A67745 54078 HDC6 | Fuel                | \$8,500  |
| A67745 54007 HDC6 | Janitorial Supplies | \$6,500  |
| A67745 54800 HDC6 | Program Expense     | \$5,786  |

, AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

**Referred from Judiciary & Public Safety Committee**

AGENDA ITEM NO. 3 – Amend 2022 Budget and Transfer Funds to Jail Housed Inmates-Sheriff

|                  |                                                        |
|------------------|--------------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                            |
|                  | <b>Next: 5/26/2022 6:00 PM</b>                         |
| <b>MOVER:</b>    | Christopher Newell, Committee Vice Chair               |
| <b>SECONDER:</b> | Richard Stock, Committee Member                        |
| <b>AYES:</b>     | Price, Wagner, Jones, Newell, Harbin, Stock, Eccleston |

**ON MOTION OF FAIRCHILD-PRESTON**

**RESOLUTION NO.**

**Amend 2022 Budget and Transfer Funds to Jail Housed Inmates-Sheriff**

WHEREAS, the Cortland County Sheriff's Office has expended the 2022 budget line for Housed Out Inmates, AND

WHEREAS, it is anticipated that the county jail will continue the need to house inmates out, NOW THEREFORE BE IT

RESOLVED, that the 2022 County Budget is hereby amended as follows:

Increase:

|                      |              |           |
|----------------------|--------------|-----------|
| Expense:             |              |           |
| House Inmates        | A31505-54350 | \$100,000 |
| Approp. Fund Balance | A359900      | \$100,000 |

**Referred from Highway Committee**

**Referred from Government Operations Committee**

AGENDA ITEM NO. 4 – Authorize Annual Stipend for Legislative Liaison to Tompkins Cortland Community College - Legislature

|                  |                                                |
|------------------|------------------------------------------------|
| <b>RESULT:</b>   | <b>NOT APPROVED [1 TO 6]</b>                   |
| <b>MOVER:</b>    | Mitchel Eccleston, Committee Member            |
| <b>SECONDER:</b> | Richard Stock, Committee Member                |
| <b>AYES:</b>     | George Wagner                                  |
| <b>NAYS:</b>     | Price, Jones, Newell, Harbin, Stock, Eccleston |

**ON MOTION OF STOCK**

**RESOLUTION NO.**

**Authorize Annual Stipend for Legislative Liaison to Tompkins Cortland Community College -  
Legislature**

WHEREAS, Section 5. Liaisons to the Board of Trustees contained within the Bylaws of the Tompkins Cortland Community College Board of Trustees provides the option of designating a non-voting liaison to participate in discussions and present materials upon request, AND

WHEREAS, the role of the liaison requires preparation for, attendance at and travel to numerous meetings throughout the course of the year, AND

WHEREAS, due to the additional responsibilities and time spent by the Legislative Liaison, the Government Operations Committee recommends compensating the Legislative Liaison to the Tompkins Cortland Community College Board of Trustees for performing these duties with a \$2,000 yearly stipend which would not be added to their base salary, NOW THEREFORE BE IT

RESOLVED, that the Legislative Liaison to the Tompkins Cortland Community College Board of Trustees receive an annual \$2,000 stipend for performing the duties of Legislative Liaison to the Tompkins Cortland Community College Board of Trustees effective May 27, 2022.

**AGENDA ITEM NO. 5 – Eliminate Civil Service Exam Fees - Personnel/Civil Service**

|                  |                                                        |
|------------------|--------------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                            |
|                  | <b>Next: 5/26/2022 6:00 PM</b>                         |
| <b>MOVER:</b>    | Christopher Newell, Committee Vice Chair               |
| <b>SECONDER:</b> | Richard Stock, Committee Member                        |
| <b>AYES:</b>     | Price, Wagner, Jones, Newell, Harbin, Stock, Eccleston |

**ON MOTION OF STOCK**

**RESOLUTION NO.**

**Eliminate Civil Service Exam Fees - Personnel/Civil Service**

WHEREAS, the Personnel/Civil Service Department charges civil service exam fees (between \$7.50 - \$30.00 per exam) for its civil service exams, AND

WHEREAS, the number of civil service exam participants has been decreasing over the last several years and the County is desirous of attracting more exam candidates by eliminating the exam fee, AND

WHEREAS, the County pays the New York State Department of Civil Service for each exam ordered, NOW THEREFORE BE IT

RESOLVED, that the Personnel/Civil Service Department will no longer require exam participants to pay a civil service exam fee beginning with civil service exams announced after May 26, 2022, AND BE IT FURTHER

RESOLVED, that this resolution is effective through December 31, 2023.

## **Adjournment**

The meeting was closed at 11:29 AM



# Finance & Administration Committee

## Committee Meeting

60 Central Ave  
Cortland, NY 13045  
<http://www.cortland-co.org>

1

~ Minutes ~

Tuesday, April 19, 2022

10:00 AM

Board Room

### CALL TO ORDER

The meeting was called to order at 10:00 AM by Committee Chair George Wagner.

| Attendee Name      | Organization                                     | Title                               | Status  | Arrived  |
|--------------------|--------------------------------------------------|-------------------------------------|---------|----------|
| Sandra Price       | Cortland County, NY                              | Committee Member                    | Excused |          |
| George Wagner      | Cortland County, NY                              | Committee Chair                     | Present |          |
| Linda Jones        | Cortland County, NY                              | Committee Member                    | Present |          |
| Christopher Newell | Cortland County, NY                              | Committee Vice Chair                | Remote  |          |
| Beau Harbin        | Cortland County, NY                              | Committee Member                    | Present |          |
| Richard Stock      | Cortland County, NY                              | Committee Member                    | Present |          |
| Mitchel Eccleston  | Cortland County, NY                              | Committee Member                    | Present |          |
| Savannah Hempstead | Cortland County, NY                              | Clerk of the Legislature            | Present |          |
| Kevin Fitch        | Cortland County, NY                              | Chair of the Legislature            | Present |          |
| Rob Corpora        | Cortland County, NY                              | County Administrator                | Present |          |
| Laura Fox          | Cortland County, NY                              | Real Property Tax Services          | Present |          |
| Garry VanGorder    | Cortland County Business Development Corporation | Executive Director                  | Present |          |
| John Banewicz      | Cortland County, NY                              | County Treasurer                    | Present |          |
| Andrea Herzog      | Cortland County, NY                              | Director, Budget and Finance        | Present |          |
| Darrel Tuttle      | Cortland County, NY                              | Deputy Director, Budget and Finance | Present |          |
| Laurie Leonard     | Cortland County, NY                              | Personnel Officer                   | Present |          |
| Ronald J. Van Dee  | Cortland County, NY                              | Board Member                        | Late    | 10:05 AM |
| Kevin Limiti       | Cortland Standard                                | Reporter                            | Late    | 10:13 AM |

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

**MINUTES**

## 1. Finance &amp; Administration Committee - Committee Meeting - Mar 15, 2022 10:00 AM

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>ACCEPTED [UNANIMOUS]</b>                     |
| <b>MOVER:</b>    | Christopher Newell, Committee Vice Chair        |
| <b>SECONDER:</b> | Richard Stock, Committee Member                 |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

**RESOLUTIONS**

## AGENDA ITEM NO. 1 – Authorize the County Administrator to Award Food Bids

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Richard Stock, Committee Member                 |
| <b>SECONDER:</b> | Mitchel Eccleston, Committee Member             |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

**ON MOTION OF WAGNER****RESOLUTION NO.****Authorize the County Administrator to Award Food Bids**

WHEREAS, Cortland County is required to bid for food and other items on a regular basis, AND

WHEREAS, it is in the best interest of Cortland County for the County Administrator to have the authority to award such bids based on adherence to the County's purchasing policy, NOW THEREFORE BE IT

RESOLVED, that the County Administrator is authorized to award such bids, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized and directed to sign agreements to award these bids to the chosen vendor.

## AGENDA ITEM NO. 2 – Authorize County Administrator to Award Grants

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Richard Stock, Committee Member                 |
| <b>SECONDER:</b> | Mitchel Eccleston, Committee Member             |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

**ON MOTION OF WAGNER****RESOLUTION NO.****Authorize County Administrator to Award Grants**

WHEREAS, Cortland County receives grants and other funding on a regular basis, AND

WHEREAS, it is in the best interest of Cortland County for the County Administrator to have the

authority to accept such grants and amend budgets based on grant proceeds providing the grants do not require the creation of any new positions and there is no County match required, NOW THEREFORE BE IT

RESOLVED, that the County Administrator is hereby authorized to award such grants and amend budgets based on grant proceeds providing the grants do not require the creation of any new positions and there is no County match required, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized and directed to sign agreements to accept the grant, AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

AGENDA ITEM NO. 3 – Authorize County Administrator to Approve Budgeted Contracts - County Administration

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Richard Stock, Committee Member                 |
| <b>SECONDER:</b> | Mitchel Eccleston, Committee Member             |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

**ON MOTION OF WAGNER**

**RESOLUTION NO.**

**Authorize County Administrator to Approve Budgeted Contracts - County Administration**

WHEREAS, Cortland County enters into contracts with many organizations as part of daily business, AND

WHEREAS, during the budget process each year the funds are appropriated and approved by the Legislature, AND

WHEREAS, this is a duplication that slows down the County's contracting process and takes up valuable time for the Legislators to approve an item that has already been approved in the budget process, AND

WHEREAS, it is in the best interest of Cortland County for the County Administrator to have the authority to approve these contracts which have been approved in the County Budget, NOW THEREFORE BE IT

RESOLVED, that the County Administrator be and hereby is authorized, upon review and approval by the County Attorney or designee, to sign agreements which are approved in the current fiscal year County Budget.

AGENDA ITEM NO. 4 – Authorize First Quarter 2022 Sales Tax Distribution - Finance

**RESULT:** APPROVED [UNANIMOUS]

**Next:** 4/28/2022 6:00 PM

**MOVER:** Mitchel Eccleston, Committee Member

**SECONDER:** Richard Stock, Committee Member

**AYES:** Wagner, Jones, Newell, Harbin, Stock, Eccleston

**EXCUSED:** Sandra Price

**ON MOTION OF WAGNER****RESOLUTION NO.****Authorize First Quarter 2022 Sales Tax Distribution - Finance**

WHEREAS, the Cortland County Legislature adopted Resolution No. 221-18, which provides for the distribution of sales tax from the County to local municipalities, AND

WHEREAS, the sales tax sharing agreement provides for the deduction directly from the gross sales tax distribution received from the State of New York a fixed sum of \$1,500,000 for County purposes, with the remaining balance of the revenues to be distributed for use by the County, City of Cortland, and the various municipalities within Cortland County, AND

WHEREAS, the gross deduction for County purposes will be provide for quarterly, AND

WHEREAS, the 2022 first quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for first quarter 2022 to be \$9,099,336.01, AND

WHEREAS, the total amount available for distribution is \$8,724,336.01, after the direct deduction for County purposes, AND

WHEREAS, individual municipalities by resolution have opted to apply a portion of their sales tax dollars to off-set the property tax levy and that amount (\$670,000.00) is to be withheld from the quarterly distribution, AND

WHEREAS, Cortland County receives (54%), or \$4,711,141.45 of the total net quarterly distribution, AND

WHEREAS, respective payments are now ready for disbursement, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the County Treasurer or designee to release sales tax payments for the first quarter of 2022 as so stated below from Account No. A19855.54101 in either the form of a county check or by direct bank transfer as per the request of the receiving municipality:

| Municipality           | Distribution Amount Pre-Tax Credit | Applied Tax Credits | Net Distribution After Tax Credit | Balance Owed Against Tax Credits |
|------------------------|------------------------------------|---------------------|-----------------------------------|----------------------------------|
| Cortland, City of      | \$1,548,569.64                     | \$-0-               | \$1,548,569.64                    | \$-0-                            |
| Cincinnatus, Town of   | \$72,340.89                        | \$-0-               | \$72,340.89                       | \$-0-                            |
| Cortlandville, Town of | \$773,753.32                       | \$-0-               | \$773,753.32                      | \$-0-                            |
| Cuyler, Town of        | \$65,904.68                        | \$(28,750.00)       | \$37,154.68                       | \$-0-                            |
| Freetown, Town of      | \$49,549.03                        | \$-0-               | \$49,549.03                       | \$-0-                            |
| Harford, Town of       | \$78,348.22                        | \$(70,000.00)       | \$8,348.22                        | \$-0-                            |
| Homer, Town of         | \$263,876.33                       | \$-0-               | \$263,876.33                      | \$-0-                            |

|                      |                |                |                |       |
|----------------------|----------------|----------------|----------------|-------|
| Homer, Village of    | \$187,683.22   | \$-0-          | \$187,683.22   | \$-0- |
| Lapeer, Town of      | \$102,152.33   | (\$77,500.00)  | \$24,652.33    | \$-0- |
| Marathon, Town of    | \$78,306.81    | \$-0-          | \$78,306.81    | \$-0- |
| Marathon, Village of | \$39,575.64    | \$-0-          | \$39,575.64    | \$-0- |
| McGraw, Village of   | \$34,373.02    | \$-0-          | \$34,373.02    | \$-0- |
| Preble, Town of      | \$134,446.81   | \$-0-          | \$134,446.81   | \$-0- |
| Scott, Town of       | \$79,756.53    | \$-0-          | \$79,756.53    | \$-0- |
| Solon, Town of       | \$73,707.62    | \$-0-          | \$73,707.62    | \$-0- |
| Taylor, Town of      | \$43,246.02    | (\$20,000.00)  | \$23,246.02    | \$-0- |
| Truxton, Town of     | \$95,187.58    | (\$90,000.00)  | \$5,187.58     | \$-0- |
| Virgil, Town of      | \$228,316.95   | (\$16,250.00)  | \$212,066.95   | \$-0- |
| Willet, Town of      | \$64,099.92    | \$-0-          | \$64,099.92    | \$-0- |
|                      |                |                |                |       |
| Total                | \$4,013,194.56 | (\$302,500.00) | \$3,710,694.56 | \$-0- |

, AND BE IT FURTHER

RESOLVED, that the Cortland County Treasurer or designee is hereby directed to deposit the County's "off the top" sum of \$375,000 in the appropriate reserves and accounts as designated in Resolution No. 294-20.

AGENDA ITEM NO. 5 – Authorize Allocation of American Rescue Plan Funding to the Cortland County Business Development Corporation

**RESULT: APPROVED [UNANIMOUS]**

**Next: 4/28/2022 6:00 PM**

**MOVER:** Beau Harbin, Committee Member

**SECONDER:** Christopher Newell, Committee Vice Chair

**AYES:** Wagner, Jones, Newell, Harbin, Stock, Eccleston

**EXCUSED:** Sandra Price

**ON MOTION OF WAGNER**

**RESOLUTION NO.**

**Authorize Allocation of American Rescue Plan Funding to the Cortland County Business Development Corporation**

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic, AND

WHEREAS, with Resolution No. 315-21 the Cortland County Legislature approved the allocation of \$300,000 of the federal aid revenue to the Cortland County Business Development Corporation to administer a Downtown Assistance Program, a Façade Improvement Program and a Small Business Expansion Assistance Program, AND

WHEREAS, the Cortland County Business Development Corporation received over 80 applications from small businesses throughout Cortland County, AND

WHEREAS, the small businesses, through the Downtown Assistance Program, Façade Improvement Program and Small Business Expansion Assistance Program, are putting private investment into the Cortland County business community, AND

WHEREAS, the Business Development Corporation is in need of more funding to allow them to assist all eligible applications, AND

WHEREAS, the Cortland County Federal Aid Allocation Citizen's Advisory Committee has endorsed a proposal to allocate an additional \$300,000 of the federal aid revenue to the Cortland County Business Development Corporation to administer a Downtown Assistance Program, a Façade Improvement Program and a Small Business Expansion Assistance Program, AND

WHEREAS, a reporting of all monies spent and backup documentation must be submitted to Cortland County for reporting to the Federal Government, AND

WHEREAS, any funds spent that are not reported to the County and/or not utilized for the specific purposes outlined in this resolution need to be returned to Cortland County in a timely manner, AND

WHEREAS, should the project(s) outlined in this resolution not begin by December 31, 2023, all funding provided by Cortland County is to be returned to Cortland County, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes \$300,000 of the Federal American Rescue Plan funds to the Cortland County Business Development Corporation to administer a Downtown Assistance Program, a Façade Improvement Program and a Small Business Expansion Assistance Program, AND BE IT FURTHER

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract with the Cortland County Business Development Corporation for said purposes.

AGENDA ITEM NO. 6 – Authorize Use of American Rescue Plan Funds for Legislative Chambers and Committee Room Updates

**RESULT: APPROVED [5 TO 1]**

**Next: 4/28/2022 6:00 PM**

**MOVER:** Mitchel Eccleston, Committee Member

**SECONDER:** Christopher Newell, Committee Vice Chair

**AYES:** Wagner, Newell, Harbin, Stock, Eccleston

**NAYS:** Linda Jones

**EXCUSED:** Sandra Price

**ON MOTION OF WAGNER**

**RESOLUTION NO.**

**Authorize Use of American Rescue Plan Funds for Legislative Chambers and Committee Room Updates**

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic, AND

WHEREAS, there is a need to update the Cortland County Legislative Chambers and committee rooms to have the ability to hold efficient virtual meetings, AND

WHEREAS, the Buildings and Grounds Committee and the Cortland County Federal Aid Allocation Citizen's Advisory Committee has endorsed the allocation of \$300,000 of the federal aid revenue for Legislative Chambers and committee room renovations at the County Office Building, NOW

THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the allocation of \$300,000 of the federal aid revenue for Legislative Chambers and committee room renovations at the County Office Building, AND BE IT FURTHER

RESOLVED, the 2022 Cortland County budget be and hereby is amended as follows:

Increase:

A132544.44089.ARP Federal Aid Revenue \$300,000

A10105.52320.ARP Building Improvements \$300,000

, AND BE IT FURTHER

RESOLVED, that the County Administrator is hereby authorized, upon approval by the County Attorney or designee, to enter into agreements for the Legislative Chambers and committee room renovations at the County Office Building.

AGENDA ITEM NO. 7 – Authorize Use of American Rescue Plan Funds for County Office Building HVAC Project (3Rd Floor)

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Mitchel Eccleston, Committee Member             |
| <b>SECONDER:</b> | Richard Stock, Committee Member                 |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

ON MOTION OF WAGNER

RESOLUTION NO.

**Authorize Use of American Rescue Plan Funds for County Office Building HVAC Project (3Rd Floor)**

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic, AND

WHEREAS, the Buildings and Grounds Committee and the Cortland County Federal Aid Allocation Citizen's Advisory Committee has endorsed the allocation of \$500,000 of the federal aid revenue for HVAC renovations for the third floor of the County Office Building, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the allocation of \$500,000 of the federal aid revenue for HVAC renovations for the third floor of the County Office Building, AND BE IT FURTHER

RESOLVED, the 2022 Cortland County budget be and hereby is amended as follows:

Increase:

A132544.44089.ARP Federal Aid Revenue \$500,000

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

, AND BE IT FURTHER

RESOLVED, that the County Administrator is hereby authorized, upon approval by the County Attorney or designee, to enter into agreements for HVAC renovations for the third floor of the County Office Building for an amount not to exceed \$500,000.

AGENDA ITEM NO. 8 – Authorize Use of American Rescue Plan Funds for the Cortland County Mental Health Building

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Beau Harbin, Committee Member                   |
| <b>SECONDER:</b> | Mitchel Eccleston, Committee Member             |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

ON MOTION OF WAGNER

RESOLUTION NO.

**Authorize Use of American Rescue Plan Funds for the Cortland County Mental Health Building**

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic, AND

WHEREAS, the Cortland County Federal Aid Allocation Citizen's Advisory Committee has endorsed the allocation of \$2,000,000 of the federal aid revenue for renovations to the Cortland County Mental Health Building, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the allocation of \$2,000,000 of the federal aid revenue for renovations to the Cortland County Mental Health Building located at 111 Port Watson St., Cortland, NY, AND BE IT FURTHER

RESOLVED, the 2022 Cortland County budget be and hereby is amended as follows:

Increase:

|                   |                       |             |
|-------------------|-----------------------|-------------|
| A132544.44089.ARP | Federal Aid Revenue   | \$2,000,000 |
| A43115.52320.ARP  | Building Improvements | \$2,000,000 |

, AND BE IT FURTHER

RESOLVED, that the County Administrator is hereby authorized, upon approval by the County Attorney or designee, to enter into agreements for renovations to the Cortland County Mental Health Building, AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused funds to subsequent years until the project is completed or funds are expended, no later than fiscal year 2026.

AGENDA ITEM NO. 9 – Authorize Use of American Rescue Plan Funding for Broadband & Dissolution of Federal Aid Allocation Citizen's Advisory Committee

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

**RESULT: APPROVED [4 TO 2]**

**Next: 4/28/2022 6:00 PM**

**MOVER:** Richard Stock, Committee Member

**SECONDER:** Beau Harbin, Committee Member

**AYES:** George Wagner, Christopher Newell, Beau Harbin, Mitchel Eccleston

**NAYS:** Linda Jones, Richard Stock

**EXCUSED:** Sandra Price

**ON MOTION OF WAGNER**

**RESOLUTION NO.**

**Authorize Use of American Rescue Plan Funding for Broadband & Dissolution of Federal Aid Allocation Citizen's Advisory Committee**

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic, AND

WHEREAS, Resolution No. 142-21 established the Federal Aid Allocation Citizen's Advisory Committee to formulate a clear plan for the use of the Federal Aid being received, AND

WHEREAS, Resolution 14-22 reestablished the Federal Aid Allocation Citizen's Advisory Committee to continue allocating the Federal Aid received, AND

WHEREAS, the Federal Aid Allocation Citizen's Advisory Committee endorses the allocation of all unspent American Rescue Plan funds to broadband expansion in Cortland County, AND

WHEREAS, upon approval of the Cortland County Legislature, all American Rescue Plan funding received by Cortland County is allocated, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby allocates all unspent American Rescue Plan funding to broadband expansion in Cortland County through December 31, 2024, AND BE IT FURTHER

RESOLVED, that the Federal Aid Allocation Citizen's Advisory Committee be and hereby is dissolved as of April 28, 2022.

AGENDA ITEM NO. 10 – Authorize Agreement for Auctioneer Services for the Sale of County Tax Foreclosure Properties - Treasurer's Office

Ms. Jones MADE A MOTION TO SUSPEND THE RULES to entertain a resolution to award the auctioneer services agreement, Mr. Eccleston SECONDED THE MOTION, and after a unanimous voice vote of members present, the MOTION WAS APPROVED.

**RESULT: APPROVED [4 TO 2]**

**Next: 4/28/2022 6:00 PM**

**MOVER:** Mitchel Eccleston, Committee Member

**SECONDER:** Christopher Newell, Committee Vice Chair

**AYES:** George Wagner, Linda Jones, Christopher Newell, Mitchel Eccleston

**NAYS:** Beau Harbin, Richard Stock

**EXCUSED:** Sandra Price

**ON MOTION OF WAGNER**

**RESOLUTION NO.**

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

**Authorize Agreement for Auctioneer Services for the Sale of County Tax Foreclosure Properties -  
Treasurer's Office**

WHEREAS, The Treasurer's Office of Cortland County advertised for bids for Auctioneer services for the auction of tax foreclosures properties, Index No.\_\_\_\_\_, AND

WHEREAS, sealed bids were opened on April 1, 2022 at 11:30 a.m. at the Office of the Clerk of the Legislature, AND

WHEREAS, the Treasurer's Office received three proposals from the following New York State licensed auctioneers:

| <b>Bidder</b>                                                                                                          | <b>Buyer's Premium</b>                                                   | <b>County's Cost</b> |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------|
| Auctions International d/b/a<br>AuctionsInternational.com 11167 Big<br>Tree Road East Aurora, NY 14052                 | 6% Cash or Check 11% Credit<br>Card No Reclaimed Property Fee            | \$0                  |
| Absolute Auctions & Realty, Inc.<br>d/b/a NYSAuctions.com 45 South<br>Avenue, PO Box 1739 Pleasant Valley,<br>NY 12569 | 10% Cash or Check 11% Credit<br>Card 10% Reclaimed Property<br>Fee       | \$0                  |
| Collar City Auctions d/b/a<br>CollarCityAuctions.com 9423<br>Western Turnpike Delanson, NY<br>12053                    | 6% Cash or Check Unspecified<br>Credit Card No Reclaimed<br>Property Fee | \$0                  |

, NOW THEREFORE BE IT

RESOLVED, that in accordance with the recommendation of the Cortland County Treasurer, the Cortland County Legislature be and hereby awards the Auctioneer agreement to the lowest qualified bidder being Auctions International, 11167 Big Tree Road, East Aurora, NY 14052 for the 2018 foreclosed properties, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval of the County Attorney or designee, is hereby authorized to execute a contract with Auctions International, 11167 Big Tree Road, East Aurora, NY 14052 for the 2018 foreclosed properties.

### **Discussion Items/Reports**

1. Real Property Tax Services Monthly Reports

**RESULT: COMPLETED**

2. Finance Department Monthly Reports

**RESULT: COMPLETED**

4. Audit Department Monthly Budget Report

**RESULT: COMPLETED**

**CONSENT AGENDA - Items on the Consent Agenda have been endorsed by the various standing committees. Budget & Finance Committee Members may request any item be pulled from the consent agenda for further discussion and separate vote**

**Referred from Ag/Planning/Environmental Committee**

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

## AGENDA ITEM NO. 1 – Authorize County Contribution to the Cortland County Junior Fair

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Beau Harbin, Committee Member                   |
| <b>SECONDER:</b> | Richard Stock, Committee Member                 |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

ON MOTION OF HARBIN

RESOLUTION NO.

**Authorize County Contribution to the Cortland County Junior Fair**

WHEREAS, the Cortland County Junior Fair is a staple of the Cortland County community for 68 years and promotes agriculture and the youth of the County, AND

WHEREAS, the Agriculture, Planning and Environmental Committee recommends contributing funds to the Cortland County Junior Fair, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby authorizes the County to contribute \$5,000 to the Cortland County Junior Fair, AND BE IT FURTHER

RESOLVED, that the 2022 Cortland County Budget be modified as follows:

INCREASE:

|              |                           |         |
|--------------|---------------------------|---------|
| A64205.54780 | Sponsor Contributions     | \$5,000 |
| A359900      | Appropriated Fund Balance | \$5,000 |

**Referred from Building & Grounds Committee****Referred from Health & Human Services****Referred from Judiciary & Public Safety Committee****Referred from Highway Committee**

AGENDA ITEM NO. 2 – Authorize Agreement for Environmental Monitoring with Cortland County Soil and Water Conservation District - Highway Department Division of Solid Waste

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Beau Harbin, Committee Member                   |
| <b>SECONDER:</b> | Richard Stock, Committee Member                 |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

ON MOTION OF NEWELL

RESOLUTION NO.

**Authorize Agreement for Environmental Monitoring with Cortland County Soil and Water Conservation District - Highway Department Division of Solid Waste**

WHEREAS, Cortland County is required to monitor ground water quality at the Cortland County

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

Landfill, AND

WHEREAS, the Cortland County Soil and Water Conservation District has submitted a proposal to provide monitoring services and the associated report preparation for the Cortland County Landfill for a three year term of January 1, 2022 through December 31, 2024, AND

WHEREAS, the costs of said services will be \$74,000.00 per year, which may be invoiced quarterly, AND

WHEREAS, in addition, the Cortland County Soil and Water District will be entitled to additional compensation in the event of a substantial increase in costs required to provide such services. A substantial increase shall be defined as an increase in excess of 5% over the prior year for laboratory testing fees, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, upon review and approval as to form by the County Attorney or designee, is hereby authorized to execute an agreement with the Cortland County Soil and Water Conservation District to perform the environmental monitoring and the associated report preparation for the Cortland County Landfill for a cost of \$74,000.00 per year, to be paid from Landfill account EL81605.54055, on a quarterly basis commencing on January 1, 2022 and ending December 31, 2024.

AGENDA ITEM NO. 3 – Amend 2022 Budget/Authorize Agreement/Installation of Active Landfill Gas Collection and Control System - Highway Department

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Beau Harbin, Committee Member                   |
| <b>SECONDER:</b> | Richard Stock, Committee Member                 |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

ON MOTION OF NEWELL

RESOLUTION NO.

**Amend 2022 Budget/Authorize Agreement/Installation of Active Landfill Gas Collection and Control System - Highway Department**

WHEREAS, the Cortland County Landfill produces methane gas that is directly vented into the atmosphere, AND

WHEREAS, methane is a greenhouse gas that is approximately 25 times more potent than carbon dioxide and produces odors at the Cortland County Landfill and surrounding areas, AND

WHEREAS, Barton & Loguidice, D.P.C. provided a preliminary analysis of the estimated landfill gas generation at the Cortland County Landfill based upon the mass of waste in place at the landfill, the type of waste at the landfill, the landfill design life, the methane generation constant, the methane generation potential, the concentration of NMOC's as hexane, the volumetric percent of landfill gas that is methane and the volumetric percent of landfill gas that is carbon dioxide, AND

WHEREAS, through voluntary destruction of landfill gas with the installation of an active gas collection and flaring system, the County is eligible to become a carbon credit provider, AND

WHEREAS, the Cortland County Highway Committee supports the installation of an active gas collection and flaring system to reduce the amount of greenhouse gases emitted into the atmosphere from the landfill and to be eligible to become a carbon credit provider, NOW THEREFORE BE IT

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

RESOLVED, that the Cortland County Legislature be and hereby approves of the installation of an active gas collection and flaring system at the Cortland County Landfill, AND BE IT FURTHER

RESOLVED, that the County Administrator and the Superintendent of Highways, upon approval from the County Attorney or designee as to form, be and hereby are authorized to enter into any agreements and award bids needed for the planning, installation and implementation of an active gas collection and flaring system at the Cortland County Landfill for a cost not to exceed \$1.7 million, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby authorizes the 2022 County Budget to be modified as necessary for said project, AND BE IT FURTHER

RESOLVED, that the funding for this project is to come from account A359900, Appropriated Fund Balance, as a loan from the General Fund to the Solid Waste Fund to be paid back with carbon credits received.

AGENDA ITEM NO. 4 – Transfer Funds/Establish 2022 Projects for the Consolidated Local Street and Highway Improvement Program (CHIPS) PAVE-NY Funds and Extreme Winter Recovery Program (EWR) Funds/Create Projects - Highway Department

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Beau Harbin, Committee Member                   |
| <b>SECONDER:</b> | Richard Stock, Committee Member                 |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

ON MOTION OF NEWELL

RESOLUTION NO.

**Transfer Funds/Establish 2022 Projects for the Consolidated Local Street and Highway Improvement Program (CHIPS) PAVE-NY Funds and Extreme Winter Recovery Program (EWR) Funds/Create Projects - Highway Department**

WHEREAS, the 2022 County Road Fund Budget included \$1,992,703 in funding for the Consolidated Local Street and Highway Improvement Program (CHIPS), \$555,598 under the program known as PAVE-NY, and \$369,997 in Extreme Winter Recovery (EWR), for a total of \$2,918,298, AND

WHEREAS, the County Road Rehab Projects were not yet determined at the time of the passing of the 2022 County Road Fund Budget, AND

WHEREAS, an amount of \$2,918,298.00 was budgeted in expense account D51125.54077 to be used when the projects were determined, AND

WHEREAS, the Cortland County Highway Superintendent has recommended that the following new projects be established for the 2022 Construction Season:

- Fisher Avenue, Project # 7150
- Health Camp Road, Project # 7151
- McGraw Marathon Road Section G, Project # 7152
- McGraw Marathon Road Section H, Project # 7153
- Penelope Road, Project # 7233
- Texas Valley Road, Project # 7155

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

, AND

WHEREAS, the following projects were established in 2021, and will be completed in 2022:

Page Green Road Section 1 Project # 7149

Preble Road, Project # 7146

Highland Road, Project # 7148

, NOW THEREFORE BE IT

RESOLVED, that the 2022 County Road Fund Budget be amended as follows:

|           |       |      |                                      |                        |
|-----------|-------|------|--------------------------------------|------------------------|
| DECREASE: |       |      |                                      |                        |
|           |       |      |                                      |                        |
| D51125    | 54077 |      | <b>CHIPS EXPENSES</b>                | <b>\$ 2,106,863.00</b> |
|           |       |      |                                      |                        |
| INCREASE: |       |      | <b>PROJECTS</b>                      |                        |
|           |       |      |                                      |                        |
|           |       |      | <b>PREBLE ROAD</b>                   |                        |
| D51125    | 51005 | 7146 | PERSONAL SERVICES                    | \$ 8,990.00            |
| D51125    | 54065 | 7146 | EQUIPMENT                            | \$ 26,028.00           |
| D51125    | 54077 | 7146 | MATERIALS                            | \$ 94,068.00           |
| D51125    | 58020 | 7146 | RETIREMENT                           | \$ 2,374.00            |
| D51125    | 58030 | 7146 | FICA                                 | \$ 1,297.00            |
| D51125    | 58040 | 7146 | WORKERS COMP                         | \$ 678.00              |
| D51125    | 58060 | 7146 | HEALTH                               | \$ 3,591.00            |
| D51125    | 58062 | 7146 | DENTAL                               | \$ 22.00               |
| D51125    | 58065 | 7146 | VISION                               | \$ 4.00                |
|           |       |      | <b>TOTAL PROJECT</b>                 | <b>\$ 137,052.00</b>   |
|           |       |      |                                      |                        |
|           |       |      | <b>HIGHLAND ROAD</b>                 |                        |
| D51125    | 51005 | 7148 | PERSONAL SERVICES                    | \$ 18,151.00           |
| D51125    | 54065 | 7148 | EQUIPMENT                            | \$ 48,060.00           |
| D51125    | 54077 | 7148 | MATERIALS                            | \$ 162,432.00          |
| D51125    | 58020 | 7148 | RETIREMENT                           | \$ 4,793.00            |
| D51125    | 58030 | 7148 | FICA                                 | \$ 2,619.00            |
| D51125    | 58040 | 7148 | WORKERS COMP                         | \$ 1,369.00            |
| D51125    | 58060 | 7148 | HEALTH                               | \$ 7,251.00            |
| D51125    | 58062 | 7148 | DENTAL                               | \$ 45.00               |
| D51125    | 58065 | 7148 | VISION                               | \$ 8.00                |
|           |       |      | <b>TOTAL PROJECT</b>                 | <b>\$ 244,728.00</b>   |
|           |       |      |                                      |                        |
|           |       |      | <b>PAGE GREEN ROAD<br/>SECTION A</b> |                        |
| D51125    | 51005 | 7149 | PERSONAL SERVICES                    | \$ 11,280.00           |
| D51125    | 54065 | 7149 | EQUIPMENT                            | \$ 29,916.00           |
| D51125    | 54077 | 7149 | MATERIALS                            | \$ 201,960.00          |
| D51125    | 58020 | 7149 | RETIREMENT                           | \$ 2,979.00            |

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

|        |       |      |                                          |                      |
|--------|-------|------|------------------------------------------|----------------------|
| D51125 | 58030 | 7149 | FICA                                     | \$ 1,628.00          |
| D51125 | 58040 | 7149 | WORKERS COMP                             | \$ 851.00            |
| D51125 | 58060 | 7149 | HEALTH                                   | \$ 4,506.00          |
| D51125 | 58062 | 7149 | DENTAL                                   | \$ 28.00             |
| D51125 | 58065 | 7149 | VISION                                   | \$ 5.00              |
|        |       |      | <b>TOTAL PROJECT</b>                     | <b>\$ 253,153.00</b> |
|        |       |      |                                          |                      |
|        |       |      | <b>FISHER AVE</b>                        |                      |
| D51125 | 51005 | 7150 | PERSONAL SERVICES                        | \$ 8,818.00          |
| D51125 | 54065 | 7150 | EQUIPMENT                                | \$ 45,036.00         |
| D51125 | 54077 | 7150 | MATERIALS                                | \$ 39,420.00         |
| D51125 | 58020 | 7150 | RETIREMENT                               | \$ 2,328.00          |
| D51125 | 58030 | 7150 | FICA                                     | \$ 1,272.00          |
| D51125 | 58040 | 7150 | WORKERS COMP                             | \$ 665.00            |
| D51125 | 58060 | 7150 | HEALTH                                   | \$ 3,523.00          |
| D51125 | 58062 | 7150 | DENTAL                                   | \$ 22.00             |
| D51125 | 58065 | 7150 | VISION                                   | \$ 4.00              |
|        |       |      | <b>TOTAL PROJECT</b>                     | <b>\$ 101,088.00</b> |
|        |       |      |                                          |                      |
|        |       |      | <b>HEALTH CAMP ROAD</b>                  |                      |
| D51125 | 51005 | 7151 | PERSONAL SERVICES                        | \$ 33,096.00         |
| D51125 | 54065 | 7151 | EQUIPMENT                                | \$ 103,572.00        |
| D51125 | 54077 | 7151 | MATERIALS                                | \$ 152,604.00        |
| D51125 | 58020 | 7151 | RETIREMENT                               | \$ 8,739.00          |
| D51125 | 58030 | 7151 | FICA                                     | \$ 4,775.00          |
| D51125 | 58040 | 7151 | WORKERS COMP                             | \$ 2,497.00          |
| D51125 | 58060 | 7151 | HEALTH                                   | \$ 13,221.00         |
| D51125 | 58062 | 7151 | DENTAL                                   | \$ 81.00             |
| D51125 | 58065 | 7151 | VISION                                   | \$ 14.00             |
|        |       |      | <b>TOTAL PROJECT</b>                     | <b>\$ 318,599.00</b> |
|        |       |      |                                          |                      |
|        |       |      | <b>MCGRW MARATHON<br/>ROAD SECTION G</b> |                      |
| D51125 | 51005 | 7152 | PERSONAL SERVICES                        | \$ 16,462.00         |
| D51125 | 54065 | 7152 | EQUIPMENT                                | \$ 110,538.00        |
| D51125 | 54077 | 7152 | MATERIALS                                | \$ 149,418.00        |
| D51125 | 58020 | 7152 | RETIREMENT                               | \$ 4,347.00          |
| D51125 | 58030 | 7152 | FICA                                     | \$ 2,375.00          |
| D51125 | 58040 | 7152 | WORKERS COMP                             | \$ 1,242.00          |
| D51125 | 58060 | 7152 | HEALTH                                   | \$ 6,576.00          |
| D51125 | 58062 | 7152 | DENTAL                                   | \$ 40.00             |
| D51125 | 58065 | 7152 | VISION                                   | \$ 7.00              |
|        |       |      | <b>TOTAL PROJECT</b>                     | <b>\$ 291,005.00</b> |
|        |       |      |                                          |                      |
|        |       |      | <b>MCGRW MARATHON<br/>ROAD SECTION H</b> |                      |
| D51125 | 51005 | 7153 | PERSONAL SERVICES                        | \$ 16,462.00         |
| D51125 | 54065 | 7153 | EQUIPMENT                                | \$ 110,538.00        |

|        |       |      |                          |                        |
|--------|-------|------|--------------------------|------------------------|
| D51125 | 54077 | 7153 | MATERIALS                | \$ 149,418.00          |
| D51125 | 58020 | 7153 | RETIREMENT               | \$ 4,347.00            |
| D51125 | 58030 | 7153 | FICA                     | \$ 2,375.00            |
| D51125 | 58040 | 7153 | WORKERS COMP             | \$ 1,242.00            |
| D51125 | 58060 | 7153 | HEALTH                   | \$ 6,576.00            |
| D51125 | 58062 | 7153 | DENTAL                   | \$ 40.00               |
| D51125 | 58065 | 7153 | VISION                   | \$ 7.00                |
|        |       |      | <b>TOTAL PROJECT</b>     | <b>\$ 291,005.00</b>   |
|        |       |      |                          |                        |
|        |       |      | <b>PENELOPE ROAD</b>     |                        |
| D51125 | 51005 | 7233 | PERSONAL SERVICES        | \$ 14,258.00           |
| D51125 | 54065 | 7233 | EQUIPMENT                | \$ 52,812.00           |
| D51125 | 54077 | 7233 | MATERIALS                | \$ 41,472.00           |
| D51125 | 58020 | 7233 | RETIREMENT               | \$ 3,765.00            |
| D51125 | 58030 | 7233 | FICA                     | \$ 2,057.00            |
| D51125 | 58040 | 7233 | WORKERS COMP             | \$ 1,076.00            |
| D51125 | 58060 | 7233 | HEALTH                   | \$ 5,696.00            |
| D51125 | 58062 | 7233 | DENTAL                   | \$ 35.00               |
| D51125 | 58065 | 7233 | VISION                   | \$ 6.00                |
|        |       |      | <b>TOTAL PROJECT</b>     | <b>\$ 121,177.00</b>   |
|        |       |      |                          |                        |
|        |       |      | <b>TEXAS VALLEY ROAD</b> |                        |
| D51125 | 51005 | 7155 | PERSONAL SERVICES        | \$ 21,358.00           |
| D51125 | 54065 | 7155 | EQUIPMENT                | \$ 139,320.00          |
| D51125 | 54077 | 7155 | MATERIALS                | \$ 169,452.00          |
| D51125 | 58020 | 7155 | RETIREMENT               | \$ 5,640.00            |
| D51125 | 58030 | 7155 | FICA                     | \$ 3,082.00            |
| D51125 | 58040 | 7155 | WORKERS COMP             | \$ 1,611.00            |
| D51125 | 58060 | 7155 | HEALTH                   | \$ 8,532.00            |
| D51125 | 58062 | 7155 | DENTAL                   | \$ 52.00               |
| D51125 | 58065 | 7155 | VISION                   | \$ 9.00                |
|        |       |      | <b>TOTAL PROJECT</b>     | <b>\$ 349,056.00</b>   |
|        |       |      |                          |                        |
|        |       |      | <b>TOTAL INCREASE</b>    | <b>\$ 2,106,863.00</b> |

, AND BE IT FURTHER

RESOLVED, that more projects will be added as time allows during the 2022 Construction Season.

AGENDA ITEM NO. 5 – Allocate 2021 Fund Balance to Airport Reserve - Highway Department/Cortland County Airport

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

**RESULT:**           **APPROVED [UNANIMOUS]**

**Next: 4/28/2022 6:00 PM**

**MOVER:**           Beau Harbin, Committee Member

**SECONDER:**       Richard Stock, Committee Member

**AYES:**            Wagner, Jones, Newell, Harbin, Stock, Eccleston

**EXCUSED:**        Sandra Price

**ON MOTION OF NEWELL****RESOLUTION NO.****Allocate 2021 Fund Balance to Airport Reserve - Highway Department/Cortland County Airport**

WHEREAS, the Cortland County Legislature adopted Resolution No. 269-17 which directed that the gain or loss from A5610 accounts be placed into a dedicated reserve fund, AND

WHEREAS, the Airport had a gain in 2021 of \$52,284.74, AND

WHEREAS, a Board resolution is required annually to move the funds into said Airport Reserve, NOW THEREFORE BE IT

RESOLVED that the Airport Reserve (A386300.ARPT) be increased \$52,284.74 for 2021 gains.

**Referred from Government Operations Committee**

AGENDA ITEM NO. 6 – Mortgage Tax Disbursement October 1, 2021 - March 31, 2022 - County Clerk

**RESULT:**           **APPROVED [UNANIMOUS]**

**Next: 4/28/2022 6:00 PM**

**MOVER:**           Beau Harbin, Committee Member

**SECONDER:**       Richard Stock, Committee Member

**AYES:**            Wagner, Jones, Newell, Harbin, Stock, Eccleston

**EXCUSED:**        Sandra Price

**ON MOTION OF STOCK****RESOLUTION NO.****Mortgage Tax Disbursement October 1, 2021 - March 31, 2022 - County Clerk**

WHEREAS, in accordance with NYS Tax Law, Article 11, § 261, the Semi Annual Mortgage Tax Report for October 1, 2021-March 31, 2022, has been prepared and submitted by the Cortland County Clerk and has been approved by the NYS Department of Taxation and Finance, AND

WHEREAS, the Basic Mortgage Tax has been submitted with interest to the Cortland County Treasurer, AND

WHEREAS, the mortgage tax has been calculated to apportion the basic mortgage between the towns and villages, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorize the County Treasurer to make payments to each of the tax districts within the County of Cortland as shown below, either by check or by electronic bank deposit based on the request of the receiving municipality.

|                      |              |
|----------------------|--------------|
| Cortland, City of    | \$130,184.39 |
| Cincinnatus, Town of | 7,104.30     |

|                        |                     |
|------------------------|---------------------|
| Cortlandville, Town of | 126,671.78          |
| McGraw, Village of     | 3,538.98            |
| Homer, Village of      | 378.71              |
| Cuyler, Town of        | 3,343.37            |
| Freetown, Town of      | 3,278.15            |
| Harford, Town of       | 9,474.81            |
| Homer, Town of         | 34,296.69           |
| Homer Village of       | 25,851.84           |
| Lapeer, Town of        | 5,224.32            |
| Marathon, Town of      | 12,459.77           |
| Marathon, Village of   | 6,650.31            |
| Preble, Town of        | 13,781.94           |
| Scott, Town of         | 16,227.03           |
| Solon, Town of         | 7,386.05            |
| Taylor, Town of        | 4,330.24            |
| Truxton, Town of       | 17,050.71           |
| Virgil, Town of        | 40,730.35           |
| Willet, Town of        | 2,195.08            |
| <b>TOTAL</b>           | <b>\$470,158.82</b> |

AGENDA ITEM NO. 7 – Create Position Landfill Equipment Operator for Highway Department - Solid Waste Division - Personnel

**RESULT:**           **APPROVED [UNANIMOUS]**

**Next:** 4/28/2022 6:00 PM

**MOVER:**           Beau Harbin, Committee Member

**SECONDER:**       Richard Stock, Committee Member

**AYES:**            Wagner, Jones, Newell, Harbin, Stock, Eccleston

**EXCUSED:**        Sandra Price

**ON MOTION OF FAIRCHILD-PRESTON**

**RESOLUTION NO.**

**Create Position Landfill Equipment Operator for Highway Department - Solid Waste Division - Personnel**

WHEREAS, the needs of the Landfill will be better served by creating one full-time position of Landfill Equipment Operator, AND

WHEREAS, the Highway Committee recommends the creation of this position, NOW THEREFORE BE IT

RESOLVED, that one full-time position of Landfill Equipment Operator (CSEA, Grade 14, \$20.6041- 26.0742/hr, non-competitive class, full-time with benefits) be created on April 28, 2022 with approval to fill.

AGENDA ITEM NO. 8 – Adopt Changes to Management Compensation Plan for Department Heads, Management Employees and Management/Confidential Employees/Reallocate Various Positions in Cortland County CSEA Unit #6550, Local 812/Abolish/Create Various Positions - Personnel Department

**RESULT:**           **APPROVED [UNANIMOUS]**

**Next:** 4/28/2022 6:00 PM

**MOVER:**           Beau Harbin, Committee Member

**SECONDER:**       Richard Stock, Committee Member

**AYES:**            Wagner, Jones, Newell, Harbin, Stock, Eccleston

**EXCUSED:**        Sandra Price

## ON MOTION OF STOCK

## RESOLUTION NO.

### **Adopt Changes to Management Compensation Plan for Department Heads, Management Employees and Management/Confidential Employees/Reallocate Various Positions in Cortland County CSEA Unit #6550, Local 812/Abolish/Create Various Positions - Personnel Department**

WHEREAS, a compensation analysis of all positions in the Cortland County Management Compensation Plan for Department Heads, Management Employees and Management/Confidential Employees and the Cortland County CSEA Unit #6550, Local 812, was conducted and completed by the Burke Group, AND

WHEREAS, the analysis recommended options for the Cortland County Legislature to implement in order to bring Cortland County employee salaries in line with current market values, AND

WHEREAS, upon conducting the analysis, additional recommendations were presented for certain positions to be abolished and created, NOW THEREFORE BE IT

RESOLVED, that effective June 27, 2022, the Management Compensation Plan for Department Heads, Management Employees and Management/Confidential Employees will be amended as attached, AND BE IT FURTHER

RESOLVED, that effective June 27, 2022, various CSEA positions will be reallocated as attached, AND BE IT FURTHER

RESOLVED, that effective June 27, 2022, the following positions will be abolished and created with approval to fill:

#### **Abolish**

##### **Mental Health**

Office Manager  
Senior Account Clerk (2)  
Medical Services Clerk (2)  
Youth Project Director  
Licensed Master Social Worker (9)  
Licensed Clinical Social Worker (5)

##### **Grant Administration**

Grant Administrator

##### **Planning**

Secretary 1

##### **Elections**

Senior Election Clerk (2)

#### **Create**

Executive Administrative Officer  
Principal Account Clerk (2)  
Senior Medical Services Clerk (2)  
SPOA Coordinator  
Mental Health Clinician (9)  
Senior Mental Health Clinician (5)  
Senior Account Clerk

Workforce Development Director

Fiscal Officer

Deputy Election Commissioner (2)

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

, AND BE IT FURTHER

RESOLVED, that the 2022 County Budget be modified as needed for said changes with funds budgeted in A19905.54775 Contingency.

AGENDA ITEM NO. 9 – Adopt Local Law "C" for the Year 2022 a Local Law to Increase Salary of Officers Elected or Appointed for a Fixed Term During the Term of Office

|                  |                                                 |
|------------------|-------------------------------------------------|
| <b>RESULT:</b>   | <b>APPROVED [UNANIMOUS]</b>                     |
|                  | <b>Next: 4/28/2022 6:00 PM</b>                  |
| <b>MOVER:</b>    | Beau Harbin, Committee Member                   |
| <b>SECONDER:</b> | Richard Stock, Committee Member                 |
| <b>AYES:</b>     | Wagner, Jones, Newell, Harbin, Stock, Eccleston |
| <b>EXCUSED:</b>  | Sandra Price                                    |

ON MOTION OF STOCK

RESOLUTION NO.

**Adopt Local Law "C" for the Year 2022 a Local Law to Increase Salary of Officers Elected or Appointed for a Fixed Term During the Term of Office**

WHEREAS, said Local Law has been in its final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required, NOW THEREFORE BE IT

RESOLVED, that Local Law 5 for the year 2022 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law, AND BE IT FURTHER

RESOLVED, that, as this local law is subject to permissive referendum, the Clerk of the Legislature shall cause an abstract of this local law to be published in the County's official newspaper at least once a week for two successive weeks, the first publication of which shall be had within ten days after the local law is adopted, NOW THEREFORE

**BE IT ENACTED** by the Legislature of the County of Cortland, as follows:

**SECTION 1.**  
**LEGISLATIVE INTENT**

The County Legislature hereby states the intent of this local law is to preserve the integrity of the Management Compensation Plan, the goal of which is to treat all employees equally by maintaining grade level salary increments attached to years of service to the County. It is therefore necessary for the County Legislature to extend by local law the same increase in salary for those County officers elected or appointed for a fixed term, in compliance with New York State County Law §201, as has been previously Confidential Employees through Cortland County Local Law No. 4 of 2011.

**SECTION II.**

The Cortland County Employment Policy Manual for Department Heads, Management and Management/Confidential Employees includes a Grade and Step Schedule, with salary increments tied to grade levels and years of service. Certain officers are excluded pursuant to New York State County §201, as the salary of any officer elected or appointed for a fixed term may only be increased by local law subject to permissive referendum as provided for in Municipal Home Rule Law §24(2)(h).

Minutes Acceptance: Minutes of Apr 19, 2022 10:00 AM (MINUTES)

### **SECTION III.**

The same rate of annual salary increase for fiscal year 2022 extended to Cortland County Management and Management/Confidential Employees through the modification of the Grade and Step Schedule, shall be provided to those officers elected or appointed for a fixed term, during their term of office. The annual salary of said officers elected or appointed for a fixed term, during their term of office, is to be adjusted and paid over the balance of the 2022 calendar year, upon the effective date of this local law.

This Local Law shall function to increase the salary of the following officers elected or appointed for a fixed term, during their term of office:

**Elected office include:**

County Clerk  
County Coroner (s)  
County Sheriff  
County Treasurer

**Officers appointed for a fixed term include:**

Clerk of the Legislature  
County Attorney  
Public Defender  
Veteran's Services Officer  
Commissioner of Social Services  
Highway Superintendent  
Personnel Officer  
Public Health Director  
Real Property Tax Services Director

### **SECTION IV:**

This local law is subject to permissive referendum and shall not take effect until June 27, 2022, which is at least forty-five (45) days after its adoption as provided for by Municipal Home Rule Law §24.

### **Adjournment**

The meeting was closed at 11:11 AM

## REVENUE BUDGET VS ACTUAL TO March 31, 2022

|                     |                                     | Original<br>Budget | Transfers/<br>Amendments | Amended<br>Budget | Year-to-Date<br>Actual | Available<br>Budget | Percent<br>Received |
|---------------------|-------------------------------------|--------------------|--------------------------|-------------------|------------------------|---------------------|---------------------|
| <b>GENERAL FUND</b> |                                     |                    |                          |                   |                        |                     |                     |
| A1010               | Board of Legislators                | 10,000.00          |                          | 10,000.00         | -                      | 10,000.00           | 0.0%                |
| A1165               | District Attorney                   | 104,126.00         |                          | 104,126.00        | 347.89                 | 103,778.11          | 0.3%                |
| A1170               | Public Defender                     | 594,154.53         |                          | 594,154.53        | -                      | 594,154.53          | 0.0%                |
| A1175               | Assigned Counsel                    | 560,267.00         |                          | 560,267.00        | -                      | 560,267.00          | 0.0%                |
| A1310               | Finance                             | 43,360.62          |                          | 43,360.62         | 5,400.00               | 37,960.62           | 12.5%               |
| A1320               | Audit                               | 21,680.31          |                          | 21,680.31         | 1,800.00               | 19,880.31           | 8.3%                |
| A1325               | Real Property Tax Levy              | 37,728,555.00      |                          | 37,728,555.00     | 37,725,385.55          | 3,169.45            | 100.0%              |
| A1325               | Treasurer                           | 2,499,426.94       | 1,779,000.00             | 4,278,426.94      | 704,434.96             | 3,573,991.98        | 16.5%               |
| A1355               | Real Property Tax Services          | 49,100.00          |                          | 49,100.00         | 22,193.75              | 26,906.25           | 45.2%               |
| A1410               | County Clerk                        | 781,516.00         |                          | 781,516.00        | 149,987.38             | 631,528.62          | 19.2%               |
| A1411               | County Clerk - DMV                  | 706,000.00         |                          | 706,000.00        | 74,156.23              | 631,843.77          | 10.5%               |
| A1430               | Personnel                           | 5,000.00           |                          | 5,000.00          | 2,495.50               | 2,504.50            | 49.9%               |
| A1450               | Elections                           | 3,300.00           |                          | 3,300.00          | -                      | 3,300.00            | 0.0%                |
| A1610               | Shared Services                     | 222,000.00         |                          | 222,000.00        | 49,463.32              | 172,536.68          | 22.3%               |
| A1620               | Buildings & Grounds                 | 230,489.00         |                          | 230,489.00        | 25,648.94              | 204,840.06          | 11.1%               |
| A1680               | Information Technology              | 41,166.00          | 98,845.82                | 140,011.82        | 3,777.06               | 136,234.76          | 2.7%                |
| A1985               | Sales Tax Revenue                   | 33,500,000.00      |                          | 33,500,000.00     | 5,397,685.55           | 28,102,314.45       | 16.1%               |
| A3020               | Emergency Response & Communications | 327,200.00         | 360,596.37               | 687,796.37        | 103,148.85             | 584,647.52          | 15.0%               |
| A3110               | Sheriff                             | 115,000.00         |                          | 115,000.00        | 13,791.87              | 101,208.13          | 12.0%               |
| A3120               | Road Patrol                         | 494,963.00         |                          | 494,963.00        | 6,692.31               | 488,270.69          | 1.4%                |
| A3140               | Probation                           | 436,069.00         |                          | 436,069.00        | 86,095.97              | 349,973.03          | 19.7%               |
| A3150               | Jail                                | 3,500.00           |                          | 3,500.00          | 12,498.26              | (8,998.26)          | 357.1%              |
| A3315               | DWI                                 | 65,400.00          |                          | 65,400.00         | 1,257.74               | 64,142.26           | 1.9%                |
| A3410               | Fire/Emergency Management Admin     | 47,911.00          | 44,946.07                | 92,857.07         | 6,380.85               | 86,476.22           | 6.9%                |
| A4010               | Public Health Admin                 | 785,914.00         | 1,462,562.20             | 2,248,476.20      | 7,612.94               | 2,240,863.26        | 0.3%                |
| A4011               | Nursing                             | 276,766.00         | 305,927.10               | 582,693.10        | 5.00                   | 582,688.10          | 0.0%                |
| A4012               | Environmental Health                | 306,488.00         | 110,146.75               | 416,634.75        | 39,670.00              | 376,964.75          | 9.5%                |
| A4045               | Health Education                    | 697,673.00         | 1,389,407.85             | 2,087,080.85      | 39,644.98              | 2,047,435.87        | 1.9%                |
| A4046               | Pre-K                               | 1,513,850.00       |                          | 1,513,850.00      | 4,503.49               | 1,509,346.51        | 0.3%                |
| A4059               | Early Intervention                  | 744,729.00         | 42,855.75                | 787,584.75        | 25,482.49              | 762,102.26          | 3.2%                |
| A4050               | Child Advocacy Center               | 314,125.00         | 28,259.51                | 342,384.51        | 252,417.31             | 89,967.20           | 73.7%               |
| A4310               | Mental Health                       | 6,103,352.79       | 217,095.00               | 6,320,447.79      | 1,943,019.36           | 4,377,428.43        | 30.7%               |
| A5610               | Airport                             | 300,002.00         |                          | 300,002.00        | 63,268.01              | 236,733.99          | 21.1%               |
| A5630               | Bus Operations                      | 1,870,321.00       | 6,000.00                 | 1,876,321.00      | 186,820.36             | 1,689,500.64        | 10.0%               |
| A6010               | Social Services                     | 14,908,144.00      | 14,110.00                | 14,922,254.00     | 1,936,673.57           | 12,985,580.43       | 13.0%               |
| A6410               | Occupancy Tax - Revenue             | 400,000.00         |                          | 400,000.00        | 149,009.47             | 250,990.53          | 37.3%               |
| A6510               | Veterans Service Agency             | 66,398.00          |                          | 66,398.00         | -                      | 66,398.00           | 0.0%                |
| A6610               | Weights & Measure                   | 15,900.00          |                          | 15,900.00         | 1,260.00               | 14,640.00           | 7.9%                |

Attachment: March Finance Reports (10677 : March Financial Reports)

## REVENUE BUDGET VS ACTUAL TO March 31, 2022

|                                   |                            | Original<br>Budget    | Transfers/<br>Amendments | Amended<br>Budget     | Year-to-Date<br>Actual | Available<br>Budget  | Percent<br>Received |
|-----------------------------------|----------------------------|-----------------------|--------------------------|-----------------------|------------------------|----------------------|---------------------|
| A6772                             | Office for the Aging       | 1,316,001.00          | 197,292.00               | 1,513,293.00          | 31,104.30              | 1,482,188.70         | 2.1%                |
| A7110                             | Dwyer Park                 | 11,000.00             |                          | 11,000.00             | 2,200.00               | 8,800.00             | 20.0%               |
| A7312                             | Youth Bureau               | 15,000.00             | 53,686.00                | 68,686.00             | -                      | 68,686.00            | 0.0%                |
| A7989                             | Snowmobile                 | 95,616.00             |                          | 95,616.00             | 64,789.23              | 30,826.77            | 67.8%               |
| A8020                             | Planning                   | 50.00                 |                          | 50.00                 | -                      | 50.00                | 0.0%                |
|                                   | Total Revenue              | 108,331,514.19        | 6,110,730.42             | 114,442,244.61        | 49,140,122.49          | 65,302,122.12        | 42.9%               |
|                                   | Prior Year Encumbrances    |                       | 14.22                    | 14.22                 |                        |                      |                     |
|                                   | Appropriated Fund Balance  | (47,464.90)           | (556,177.60)             | (603,642.50)          |                        |                      |                     |
|                                   | Appropriated Reserves      | (1,369,170.91)        |                          | (1,369,170.91)        |                        |                      |                     |
|                                   |                            | <b>106,914,878.38</b> | <b>5,554,567.04</b>      | <b>112,469,445.42</b> | <b>49,140,122.49</b>   | <b>65,302,122.12</b> |                     |
| <b>SPECIAL GRANT FUND</b>         |                            |                       |                          |                       |                        |                      |                     |
| CD6290                            | Grant Administration       | 210,040.60            |                          | 210,040.60            | 49,168.11              | 160,872.49           | 23.4%               |
| CD6292                            | Employment & Training      | 796,147.81            |                          | 796,147.81            | 127,852.73             | 668,295.08           | 16.1%               |
|                                   | Total Revenue              | <b>1,006,188.41</b>   | -                        | <b>1,006,188.41</b>   | <b>177,020.84</b>      | <b>829,167.57</b>    | 17.6%               |
| <b>Self-Insured Benefits Fund</b> |                            |                       |                          |                       |                        |                      |                     |
|                                   |                            | 12,842,520.47         |                          | 12,842,520.47         | 2,883,857.02           | 9,958,663.45         | 22.5%               |
|                                   | Appropriated Fund Balance  | (137.93)              | 4,113.31                 | 3,975.38              |                        |                      |                     |
|                                   |                            | <b>12,842,382.54</b>  | <b>4,113.31</b>          | <b>12,846,495.85</b>  | <b>2,883,857.02</b>    | <b>9,958,663.45</b>  | 22.4%               |
| <b>COUNTY ROAD FUND</b>           |                            |                       |                          |                       |                        |                      |                     |
| D3110                             | Traffic Division           | 1,000.00              |                          | 1,000.00              | -                      | 1,000.00             | 0.0%                |
| D5010                             | County Road Administration | 200.00                |                          | 200.00                | -                      | 200.00               | 0.0%                |
| D5110                             | Maintenance of Roads       | 1,004,000.00          |                          | 1,004,000.00          | 69.13                  | 1,003,930.87         | 0.0%                |
| D5112                             | Permanent Improvements     | 2,918,298.00          |                          | 2,918,298.00          | 434,429.56             | 2,483,868.44         | 14.9%               |
| D9901                             | Interfund Transfers-in     | 6,777,508.60          | 5,000.00                 | 6,782,508.60          | 1,619,377.14           | 5,163,131.46         | 23.9%               |
|                                   | Appropriated Fund Balance  | (34,207.97)           |                          | (34,207.97)           |                        |                      |                     |
|                                   | Total Revenue              | <b>10,666,798.63</b>  | <b>5,000.00</b>          | <b>10,671,798.63</b>  | <b>2,053,875.83</b>    | <b>8,652,130.77</b>  | 19.2%               |

Attachment: March Finance Reports (10677 : March Financial Reports)

## REVENUE BUDGET VS ACTUAL TO March 31, 2022

|                                                |                           | Original<br>Budget  | Transfers/<br>Amendments | Amended<br>Budget   | Year-to-Date<br>Actual | Available<br>Budget | Percent<br>Received |
|------------------------------------------------|---------------------------|---------------------|--------------------------|---------------------|------------------------|---------------------|---------------------|
| <b>ROAD MACHINERY FUND</b>                     |                           |                     |                          |                     |                        |                     |                     |
| E5130                                          | Machinery                 | 2,482,310.00        |                          | 2,482,310.00        | 724,971.08             | 1,757,338.92        | 29.2%               |
|                                                | Appropriated Fund Balance | 530,728.54          |                          | 530,728.54          |                        |                     |                     |
|                                                | Total Revenue             | <b>3,013,038.54</b> | -                        | <b>3,013,038.54</b> | <b>724,971.08</b>      | <b>1,757,338.92</b> | 24.1%               |
| <b>SOLID WASTE FUND</b>                        |                           |                     |                          |                     |                        |                     |                     |
| EL8160                                         | Landfill                  | 3,276,434.86        |                          | 3,276,434.86        | 414,918.47             | 2,861,516.39        | 12.7%               |
| EL8161                                         | Recycling Center          | 90,670.00           |                          | 90,670.00           | 25,396.38              | 65,273.62           | 28.0%               |
|                                                | Appropriated Fund Balance | (391,292.79)        |                          | (391,292.79)        |                        |                     |                     |
|                                                | Total Revenue             | <b>2,975,812.07</b> | -                        | <b>2,975,812.07</b> | <b>440,314.85</b>      | <b>2,926,790.01</b> | 14.8%               |
| <b>CAPITAL PROJECTS FUND</b>                   |                           |                     |                          |                     |                        |                     |                     |
| HH5122                                         | Infrastructure            | 2,072,888.80        | 955,060.95               | 3,027,949.75        | 759,344.98             | 2,268,604.77        | 25.1%               |
| HH5610                                         | Airport                   |                     | 135,900.00               | 135,900.00          | -                      | 135,900.00          | 0.0%                |
| HH9901                                         | Interfund Transfers-in    | 110,149.20          | 48,510.15                | 158,659.35          | 39,965.53              | 118,693.82          | 25.2%               |
|                                                | Prior Year Encumbrances   |                     | 1,080,806.43             | 1,080,806.43        | -                      |                     |                     |
|                                                | Total Revenue             | <b>2,183,038.00</b> | <b>2,220,277.53</b>      | <b>4,403,315.53</b> | <b>799,310.51</b>      | <b>2,523,198.59</b> | 18.2%               |
| <b>Self-Insured Workers' Compensation Fund</b> |                           | 2,001,251.00        |                          | 2,001,251.00        | 1,765,102.17           | 236,148.83          | 88.2%               |

## EXPENDITURE BUDGET VS ACTUAL TO March 31, 2022

|                     |                                     | Original<br>Budget | Transfers/<br>Amendments | Amended<br>Budget | Year-to-Date<br>Actual | Committed    | Available<br>Budget | Percent<br>Used |
|---------------------|-------------------------------------|--------------------|--------------------------|-------------------|------------------------|--------------|---------------------|-----------------|
| <b>GENERAL FUND</b> |                                     |                    |                          |                   |                        |              |                     |                 |
| A1010               | Board of Legislators                | 280,568.42         | 1,500.00                 | 282,068.42        | 72,517.67              | 2,064.60     | 207,486.15          | 26.4%           |
| A1040               | Clerk of the Board                  | 169,024.59         | 10,400.00                | 179,424.59        | 37,096.64              | 13,628.18    | 128,699.77          | 28.3%           |
| A1165               | District Attorney                   | 1,127,301.13       |                          | 1,127,301.13      | 203,647.23             | 150.00       | 923,503.90          | 18.1%           |
| A1170               | Public Defender                     | 1,131,354.78       |                          | 1,131,354.78      | 211,254.02             | 10,563.47    | 909,537.29          | 19.6%           |
| A1175               | Assigned Counsel                    | 1,352,827.67       | 14.22                    | 1,352,841.89      | 138,864.80             |              | 1,213,977.09        | 10.3%           |
| A1185               | Coroner                             | 243,815.33         |                          | 243,815.33        | 37,289.05              | 73,671.09    | 132,855.19          | 45.5%           |
| A1230               | County Administrator                | 254,248.11         |                          | 254,248.11        | 46,253.55              | 704.00       | 207,290.56          | 18.5%           |
| A1310               | Finance                             | 610,930.59         |                          | 610,930.59        | 145,618.97             | 84,902.84    | 380,408.78          | 37.7%           |
| A1320               | County Auditor                      | 121,635.95         |                          | 121,635.95        | 25,304.09              |              | 96,331.86           | 20.8%           |
| A1325               | Treasurer                           | 243,284.84         |                          | 243,284.84        | 26,185.29              | 36,776.99    | 180,322.56          | 25.9%           |
| A1355               | Real Property Tax Services          | 263,225.58         |                          | 263,225.58        | 54,793.69              | 20,308.20    | 188,123.69          | 28.5%           |
| A1410               | County Clerk                        | 420,227.65         |                          | 420,227.65        | 126,541.04             | 3,549.03     | 290,137.58          | 31.0%           |
| A1411               | County Clerk - DMV                  | 492,564.51         |                          | 492,564.51        | 108,771.07             | 1,373.48     | 382,419.96          | 22.4%           |
| A1420               | County Attorney                     | 373,431.17         |                          | 373,431.17        | 58,791.65              |              | 314,639.52          | 15.7%           |
| A1430               | Personnel                           | 604,531.26         |                          | 604,531.26        | 110,619.10             | 37,027.00    | 456,885.16          | 24.4%           |
| A1450               | Elections                           | 546,935.80         |                          | 546,935.80        | 91,507.51              | 392.19       | 455,036.10          | 16.8%           |
| A1610               | Shared Services                     | 220,052.00         |                          | 220,052.00        | 54,386.52              | 82,858.34    | 82,807.14           | 62.4%           |
| A1620               | Buildings & Grounds                 | 1,902,754.30       | 1,025,000.00             | 2,927,754.30      | 519,109.09             | 59,442.66    | 2,349,202.55        | 19.8%           |
| A1680               | Information Technology              | 1,089,022.38       | 502,845.82               | 1,591,868.20      | 207,320.20             | 15,505.91    | 1,369,042.09        | 14.0%           |
| A1711               | Unallocated Judgements/Claims       | 10,000.00          |                          | 10,000.00         | -                      |              | 10,000.00           | 0.0%            |
| A1985               | Sales Tax Paid to Other Governments | 14,720,000.00      |                          | 14,720,000.00     | 670,000.00             |              | 14,050,000.00       | 4.6%            |
| A1990               | Contingency                         | 460,061.62         | (15,000.00)              | 445,061.62        | -                      |              | 445,061.62          | 0.0%            |
| A2490               | Community College Chargebacks       | 350,000.00         |                          | 350,000.00        | 108,858.40             |              | 241,141.60          | 31.1%           |
| A2495               | Sponsor Contributions               | 1,855,495.00       |                          | 1,855,495.00      | 463,873.75             | 1,391,621.25 | -                   | 100.0%          |
| A3020               | Emergency Response & Communications | 2,178,287.81       | 360,596.37               | 2,538,884.18      | 958,500.47             | 122,684.19   | 1,457,699.52        | 42.6%           |
| A3110               | Sheriff                             | 862,891.53         |                          | 862,891.53        | 166,302.93             | 30,804.77    | 665,783.83          | 22.8%           |
| A3120               | Road Patrol                         | 4,809,785.18       | 200,000.00               | 5,009,785.18      | 1,032,606.60           | 401,531.56   | 3,575,647.02        | 28.6%           |
| A3140               | Probation                           | 1,796,252.38       |                          | 1,796,252.38      | 501,417.91             | 5,029.26     | 1,289,805.21        | 28.2%           |
| A3150               | Jail                                | 5,672,168.30       |                          | 5,672,168.30      | 1,076,658.65           | 214,774.92   | 4,380,734.73        | 22.8%           |
| A3315               | DWI                                 | 65,400.00          |                          | 65,400.00         | 14,148.96              | 19,468.39    | 31,782.65           | 51.4%           |
| A3410               | Fire/Emergency Management Admin     | 252,151.18         | 43,987.85                | 296,139.03        | 54,684.88              | 23,359.58    | 218,094.57          | 26.4%           |
| A3510               | Animal Control                      | 45,000.36          |                          | 45,000.36         | -                      | 45,000.36    | -                   | 100.0%          |
| A3620               | Safety Officer                      | 45,730.00          |                          | 45,730.00         | 6,286.36               | 650.67       | 38,792.97           | 15.2%           |
| A4010               | Public Health Admin                 | 491,889.07         | 1,375,430.53             | 1,867,319.60      | 130,428.89             | 4,297.11     | 1,732,593.60        | 7.2%            |
| A4011               | Nursing                             | 739,934.19         | 54,361.14                | 794,295.33        | 120,714.05             | 34,383.85    | 639,197.43          | 19.5%           |
| A4012               | Environmental Health                | 633,898.96         | 77,317.00                | 711,215.96        | 144,352.38             | 16,247.84    | 550,615.74          | 22.6%           |
| A4045               | Health Education                    | 760,855.39         | 1,143,716.60             | 1,904,571.99      | 127,945.27             | 175,553.54   | 1,601,073.18        | 15.9%           |
| A4046               | Pre-K                               | 1,857,650.64       | 3,958.00                 | 1,861,608.64      | 336,235.69             | 1,389,244.51 | 136,128.44          | 92.7%           |
| A4059               | Early Intervention                  | 1,106,682.95       |                          | 1,106,682.95      | 239,757.89             | 28,715.42    | 838,209.64          | 24.3%           |
| A4050               | Child Advocacy Center               | 314,125.00         | 28,259.51                | 342,384.51        | 68,498.60              | 2,423.53     | 271,462.38          | 20.7%           |
| A4310               | Mental Health                       | 6,353,410.09       | 242,095.00               | 6,595,505.09      | 724,848.38             | 298,191.30   | 5,572,465.41        | 15.5%           |
| A5610               | Airport                             | 308,770.58         |                          | 308,770.58        | 90,548.96              | 55,046.16    | 163,175.46          | 47.2%           |

Attachment: March Finance Reports (10677 : March Financial Reports)

## EXPENDITURE BUDGET VS ACTUAL TO March 31, 2022

|                                   |                                    | Original<br>Budget    | Transfers/<br>Amendments | Amended<br>Budget     | Year-to-Date<br>Actual | Committed           | Available<br>Budget  | Percent<br>Used |
|-----------------------------------|------------------------------------|-----------------------|--------------------------|-----------------------|------------------------|---------------------|----------------------|-----------------|
| A5630                             | Bus Operations                     | 1,881,289.71          | 7,800.00                 | 1,889,089.71          | 136,566.63             | 513,657.45          | 1,238,865.63         | 34.4%           |
| A6010                             | Social Services                    | 30,506,364.06         | 14,110.00                | 30,520,474.06         | 5,597,618.20           | 575,050.33          | 24,347,805.53        | 20.2%           |
| A6293                             | Workforce Investment               | 129,500.00            |                          | 129,500.00            |                        |                     | 129,500.00           | 0.0%            |
| A6410                             | Occupancy Tax                      | 650,409.39            |                          | 650,409.39            | 592,568.46             |                     | 57,840.93            | 91.1%           |
| A6420                             | Promotion of Industry              | 455,733.00            |                          | 455,733.00            | 227,867.50             | 227,865.50          | -                    | 100.0%          |
| A6510                             | Veterans Service Agency            | 66,290.52             |                          | 66,290.52             | 13,377.90              |                     | 52,912.62            | 20.2%           |
| A6610                             | Weights & Measure                  | 89,560.06             |                          | 89,560.06             | 19,205.81              | 421.27              | 69,932.98            | 21.9%           |
| A6772                             | Office for the Aging               | 2,323,798.68          | 347,292.00               | 2,671,090.68          | 468,021.01             | 155,471.92          | 2,047,597.75         | 23.3%           |
| A6989                             | Economic Development               | 250,000.00            |                          | 250,000.00            | 250,000.00             |                     | -                    | 100.0%          |
| A7110                             | Dwyer Park                         | 181,400.02            |                          | 181,400.02            | 6,140.09               | 5,141.74            | 170,118.19           | 6.2%            |
| A7312                             | Youth Bureau                       | 14,702.65             | 53,983.00                | 68,685.65             | 307.93                 |                     | 68,377.72            | 0.4%            |
| A7989                             | Snowmobile                         | 86,054.00             |                          | 86,054.00             | 56,193.48              |                     | 29,860.52            | 65.3%           |
| A8020                             | Planning                           | 353,997.57            | 56,900.00                | 410,897.57            | 78,854.44              |                     | 332,043.13           | 19.2%           |
| A8710                             | Conservation Programs              | 165,000.00            | 15,000.00                | 180,000.00            | -                      | 180,000.00          | -                    | 100.0%          |
| A8750                             | Agriculture Programs               | 258,420.00            |                          | 258,420.00            | 64,605.00              | 193,815.00          | -                    | 100.0%          |
| A9050                             | Unemployment                       | 50,000.00             |                          | 50,000.00             |                        |                     | 50,000.00            | 0.0%            |
| A9060                             | Retiree Health Insurance           | 4,600,000.00          |                          | 4,600,000.00          | 1,311,520.00           |                     | 3,288,480.00         | 28.5%           |
| A9901                             | Transfers to County Road Fund      | 6,777,508.60          | 5,000.00                 | 6,782,508.60          | 1,619,377.14           |                     | 5,163,131.46         | 23.9%           |
| A9909                             | Transfers to Capital Projects Fund | 110,149.20            |                          | 110,149.20            | 39,965.53              |                     | 70,183.67            | 36.3%           |
| A9710                             | Debt Service                       | 826,524.63            |                          | 826,524.63            | 407,596.50             | 613,928.13          | (195,000.00)         | 123.6%          |
| Total Expenditures                |                                    | <b>106,914,878.38</b> | <b>5,554,567.04</b>      | <b>112,469,445.42</b> | <b>20,202,325.82</b>   | <b>7,167,297.53</b> | <b>85,099,822.07</b> | 6.4%            |
| <b>SPECIAL GRANT FUND</b>         |                                    |                       |                          |                       |                        |                     |                      |                 |
| CD6290                            | Grant Administration               | 210,040.60            |                          | 210,040.60            | 41,228.63              |                     | 210,040.60           | 0.0%            |
| CD6292                            | Employment & Training              | 796,147.81            |                          | 796,147.81            | 115,453.81             |                     | 680,694.00           | 14.5%           |
| Total Expenditures                |                                    | <b>1,006,188.41</b>   | -                        | <b>1,006,188.41</b>   | <b>156,682.44</b>      | -                   | <b>890,734.60</b>    | 15.6%           |
| <b>Self-Insured Benefits Fund</b> |                                    | <b>12,842,382.54</b>  | <b>4,113.31</b>          | <b>12,846,495.85</b>  | 2,203,916.32           | 66,788.96           | <b>10,575,790.57</b> | 17.7%           |
| <b>COUNTY ROAD FUND</b>           |                                    |                       |                          |                       |                        |                     |                      |                 |
| D3110                             | Traffic Division                   | 178,110.11            | 5,000.00                 | 183,110.11            | 7,909.38               | 3,411.69            | 171,789.04           | 6.2%            |
| D5010                             | County Road Administration         | 582,613.88            |                          | 582,613.88            | 106,603.08             | 6,477.31            | 469,533.49           | 19.4%           |
| D5020                             | Engineering                        | 73,604.31             |                          | 73,604.31             | 19,303.70              |                     | 54,300.61            | 26.2%           |
| D5110                             | Maintenance of Roads               | 5,738,326.80          |                          | 5,738,326.80          | 1,718,508.08           | 346,655.27          | 3,673,163.45         | 36.0%           |
| D5112                             | Permanent Improvements             | 3,218,298.00          |                          | 3,218,298.00          | 18,249.60              | 30,452.80           | 3,169,595.60         | 1.5%            |
| D9710                             | Debt Service                       | 875,845.53            |                          | 875,845.53            | 154,657.34             | 721,188.19          | -                    | 100.0%          |
| Total Expenditures                |                                    | <b>10,666,798.63</b>  | <b>5,000.00</b>          | <b>10,671,798.63</b>  | <b>2,025,231.18</b>    | <b>1,108,185.26</b> | <b>7,538,382.19</b>  | 29.4%           |

Attachment: March Finance Reports (10677 : March Financial Reports)

## EXPENDITURE BUDGET VS ACTUAL TO March 31, 2022

|                                                |                  | Original<br>Budget  | Transfers/<br>Amendments | Amended<br>Budget   | Year-to-Date<br>Actual | Committed         | Available<br>Budget | Percent<br>Used |
|------------------------------------------------|------------------|---------------------|--------------------------|---------------------|------------------------|-------------------|---------------------|-----------------|
| <b>ROAD MACHINERY FUND</b>                     |                  |                     |                          |                     |                        |                   |                     |                 |
| E5130                                          | Machinery        | 2,865,423.52        |                          | 2,865,423.52        | 437,429.93             | 680,855.64        | 1,747,137.95        | 39.0%           |
| E9710                                          | Debt Service     | 147,615.02          |                          | 147,615.02          | 128,601.45             | 19,013.57         | -                   | 100.0%          |
| Total Expenditures                             |                  | <b>3,013,038.54</b> | -                        | <b>3,013,038.54</b> | <b>566,031.38</b>      | <b>699,869.21</b> | <b>1,747,137.95</b> | 42.0%           |
| <b>SOLID WASTE FUND</b>                        |                  |                     |                          |                     |                        |                   |                     |                 |
| EL8160                                         | Landfill         | 1,568,426.01        |                          | 1,568,426.01        | 228,283.58             | 121,046.27        | 1,219,096.16        | 22.3%           |
| EL8161                                         | Recycling Center | 559,845.26          |                          | 559,845.26          | 97,378.82              | 44,145.67         | 418,320.77          | 25.3%           |
| EL9710                                         | Debt Service     | 847,540.80          |                          | 847,540.80          | 679,455.45             | 168,085.35        | -                   | 100.0%          |
| Total Expenditures                             |                  | <b>2,975,812.07</b> | -                        | <b>2,975,812.07</b> | <b>1,005,117.85</b>    | <b>333,277.29</b> | <b>1,637,416.93</b> | 45.0%           |
| <b>CAPITAL PROJECTS FUND</b>                   |                  |                     |                          |                     |                        |                   |                     |                 |
| HH5122                                         | Infrastructure   | 2,183,038.00        | 2,069,277.53             | 4,252,315.53        | 857,998.52             |                   | 3,394,317.01        | 20.2%           |
| HH5610                                         | Airport          |                     | 151,000.00               | 151,000.00          |                        |                   | 151,000.00          | 0.0%            |
| Total Expenditures                             |                  | <b>2,183,038.00</b> | <b>2,220,277.53</b>      | <b>4,403,315.53</b> | <b>857,998.52</b>      | -                 | <b>3,545,317.01</b> | 19.5%           |
| <b>Self-Insured Workers' Compensation Fund</b> |                  | <b>2,001,251.00</b> |                          | <b>2,001,251.00</b> | 1,270,353.31           |                   | <b>730,897.69</b>   | 63.5%           |

Attachment: March Finance Reports (10677 : March Financial Reports)

**Cortland County**  
**Revenue Comparison 2018 - 2022 - March**

|                                                | 2018<br>ACTUALS | 2019<br>ACTUALS | 2020<br>ACTUALS | 2021<br>ACTUALS | 2022<br>ACTUALS |
|------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>GENERAL FUND</b>                            |                 |                 |                 |                 |                 |
| 1040 CLERK OF THE LEGISLATIVE BOARD            | -               | 90.00           | -               | -               | -               |
| 1165 DISTRICT ATTORNEY                         | -               | -               | 3.82            | 14,940.73       | 347.89          |
| 1170 PUBLIC DEFENDER                           | 74,323.93       | -               | -               | -               | -               |
| 1175 ASSIGNED COUNSEL                          | -               | -               | (203.82)        | -               | -               |
| 1310 Finance                                   | -               | -               | -               | -               | 5,400.00        |
| 1320 Audit                                     | -               | -               | -               | -               | 1,800.00        |
| 1325 COUNTY TREASURER - Levy                   | 34,741,481.42   | 35,460,006.29   | 36,456,704.01   | 37,003,555.01   | 37,725,385.55   |
| 1325 COUNTY TREASURER                          | 250,043.06      | 471,886.47      | 354,008.68      | 412,293.62      | 704,434.96      |
| 1355 REAL PROPERTY TAX SERVICE                 | 8,705.25        | 21,779.50       | 23,664.49       | 21,324.75       | 22,193.75       |
| 1410 COUNTY CLERK - CIVIL/RECORDS              | 100,494.33      | 94,524.07       | 188,291.70      | 173,630.65      | 149,987.38      |
| 1411 COUNTY CLERK - MOTOR VEHICLES             | 101,046.28      | 100,586.22      | 110,937.36      | 90,416.52       | 74,156.23       |
| 1420 COUNTY ATTORNEY                           | 247.35          | 2,050.16        | -               | -               | -               |
| 1430 PERSONNEL - CIVIL SERVICE                 | 960.00          | 1,147.50        | 883.00          | 420.00          | 2,495.50        |
| 1450 ELECTIONS                                 | 10.00           | 83.60           | 286.27          | 37.60           | -               |
| 1610 TELEPHONE SHARED SERVICE                  | 54,944.84       | 54,948.94       | 56,283.05       | 57,158.55       | 49,463.32       |
| 1620 BUILDING & GROUNDS                        | 48,348.67       | 29,573.30       | 21,474.73       | 44,402.51       | 25,648.94       |
| 1680 INFORMATION TECHNOLOGY                    | 14,148.74       | 5,112.24        | 5,112.24        | 5,112.24        | 3,777.06        |
| 1985 SALES TAX                                 | 4,431,681.21    | 4,329,550.65    | 4,556,743.99    | 4,394,033.34    | 5,397,685.55    |
| 3020 EMERGENCY RSP & COMMUNICATION             | 16,501.15       | 608,831.37      | 212,279.53      | 15,733.17       | 103,148.85      |
| 3110 SHERIFF                                   | 16,755.48       | 23,402.08       | 20,480.80       | 9,586.55        | 13,791.87       |
| 3120 SHERIFF ROAD PATROL                       | 10,227.80       | 19,940.56       | 25,307.85       | 89,400.73       | 6,692.31        |
| 3140 PROBATION                                 | 94,494.75       | 53,032.01       | 65,519.67       | 86,100.56       | 86,095.97       |
| 3150 JAIL                                      | 1,799.31        | 1,186.00        | 60.00           | 8,420.02        | 12,498.26       |
| 3315 STOP DWI                                  | 44,871.58       | 26,078.82       | 22,067.96       | 3,755.00        | 1,257.74        |
| 3410 FIRE / EMERGENCY MANAGEMENT               | (0.50)          | 16,257.65       | -               | 6,408.00        | 6,380.85        |
| 4010 HEALTH DEPARTMENT ADMIN                   | 142,691.95      | 108,114.67      | 173,056.17      | 251,803.74      | 7,612.94        |
| 4011 NURSING ADMINISTRATION                    | 130,591.50      | 93,571.89       | 52,177.51       | 23,833.67       | 5.00            |
| 4012 ENVIRONMENTAL HEALTH                      | 46,778.00       | 45,719.39       | 40,787.91       | 40,181.46       | 39,670.00       |
| 4045 Health Education                          | -               | -               | -               | -               | 39,644.98       |
| 4046 PRE-K PHCP                                | 26,573.82       | 180,453.17      | 134,854.11      | 417,652.78      | 4,503.49        |
| 4050 CAC - CHILD ADVOCACY CENTER DA            | -               | 37,330.98       | -               | 66.00           | 25,482.49       |
| 4059 EARLY INTERVENTION PROGRAM                | 144,083.10      | 221,324.03      | 195,116.39      | 45,930.16       | 252,417.31      |
| 4310 MENTAL HEALTH CENTER                      | 1,385,286.34    | 1,398,490.18    | 1,520,056.96    | 2,008,210.58    | 1,943,019.36    |
| 5610 AIRPORT                                   | 48,739.33       | 33,295.21       | 38,691.10       | 60,339.82       | 63,268.01       |
| 5630 BUS OPERATIONS                            | 271,183.98      | 221,442.54      | 70,635.59       | 105,998.10      | 186,820.36      |
| 6010 DEPT.OF SOCIAL SERVICES ADMIN             | 2,564,392.24    | 2,057,986.06    | 2,167,514.07    | 1,995,254.70    | 1,936,673.57    |
| 6410 PUBLICITY/TOURISM                         | 103,843.92      | 116,493.66      | 106,349.67      | 93,472.11       | 149,009.47      |
| 6610 SEALER OF WEIGHTS & MEASURES              | 9,850.00        | 460.00          | 320.00          | 140.00          | 1,260.00        |
| 6772 AREA AGENCY ON AGING                      | 58,407.63       | (92,500.99)     | 75,844.38       | 33,123.00       | 31,104.30       |
| 7110 DWYER PARK                                | 2,625.00        | 1,725.00        | 1,575.00        | 225.00          | 2,200.00        |
| 7989 SNOWMOBILE CLUBS                          | -               | 67,376.40       | 66,931.20       | 66,931.20       | 64,789.23       |
| 8020 PLANNING                                  | -               | 52.00           | -               | 284.00          | -               |
| 8755 FARMLAND PROTECTION                       | 1,128,766.00    | 5,255.00        | -               | -               | -               |
| Total Revenue                                  | 46,074,897.46   | 45,816,656.62   | 46,763,815.39   | 47,580,175.87   | 49,140,122.49   |
| <b>SPECIAL GRANT FUND</b>                      |                 |                 |                 |                 |                 |
| 1040 CLERK OF THE LEGISLATIVE BOARD            | -               | 13,864.00       | 28,385.87       | -               | -               |
| 6290 WIA GRANT ADMINISTRATION                  | 109,245.00      | 156,376.40      | 40,981.47       | 38,459.11       | 49,168.11       |
| 6292 WIA EMPLOYMENT & TRAINING                 | 128,891.99      | 90,088.06       | 77,679.31       | 96,628.13       | 127,852.73      |
| Total Revenue                                  | 238,136.99      | 260,328.46      | 147,046.65      | 135,087.24      | 177,020.84      |
| <b>SELF-INSURANCE FUND - EMPLOYEE BENEFITS</b> |                 |                 |                 |                 |                 |
| 9060 HEALTH                                    | 3,341,904.22    | 2,341,982.60    | 3,519,464.25    | 3,145,769.83    | 2,883,857.02    |

Attachment: March Finance Reports (10677 : March Financial Reports)

|                                                    | 2018<br>ACTUALS | 2019<br>ACTUALS | 2020<br>ACTUALS | 2021<br>ACTUALS | 2022<br>ACTUALS |
|----------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>COUNTY ROAD FUND</b>                            |                 |                 |                 |                 |                 |
| 3310 TRAFFIC DIVISION                              | 446.22          | -               | -               | -               | -               |
| 5010 HIGHWAY & STREET ADMIN                        | 20.04           | 12.82           | 21.22           | 13.87           | -               |
| 5110 MAINTENANCE OF ROADS                          | 217,700.82      | 589,505.73      | 352,970.67      | 450,949.22      | 69.13           |
| 5112 PERMANENT IMPROVEMENTS                        | -               | -               | -               | 95,067.00       | 434,429.56      |
| 9901 INTERFUND TRANSFERS                           | 2,400,000.00    | 1,323,884.41    | 1,540,000.00    | 1,564,542.90    | 1,619,377.14    |
| Total Revenue                                      | 2,618,167.08    | 1,913,402.96    | 1,892,991.89    | 2,110,572.99    | 2,053,875.83    |
| <b>ROAD MACHINERY FUND</b>                         |                 |                 |                 |                 |                 |
| 5130 MACHINERY                                     | 855,553.28      | 818,358.83      | 607,420.78      | 613,008.50      | 724,971.08      |
| <b>SOLID WASTE FUND</b>                            |                 |                 |                 |                 |                 |
| 8160 LANDFILL                                      | 313,239.68      | 375,317.33      | 426,303.46      | 406,287.87      | 414,918.47      |
| 8161 RECYCLING                                     | -               | -               | 1,020.00        | 8,564.47        | 25,396.38       |
| Total Revenue                                      | 313,239.68      | 375,317.33      | 427,323.46      | 414,852.34      | 440,314.85      |
| <b>CAPITAL ROJECTS FUND</b>                        |                 |                 |                 |                 |                 |
| 5122 BRIDGE PROJECTS                               | -               | 0.01            | -               | 23,701.14       | 759,344.98      |
| 5610 AIRPORT                                       | 26,146.93       | 7,474.17        | -               | -               | -               |
| 9900 TRANSFER TO/FROM OTHER FUNDS                  | -               | -               | -               | -               | 39,965.53       |
| Total Revenue                                      | 26,146.93       | 7,474.18        | -               | 23,701.14       | 799,310.51      |
| <b>SELF-INSURANCE FUND - WORKERS' COMPENSATION</b> |                 |                 |                 |                 |                 |
| 1710 WORKER'S COMP-SELF INSURANCE                  | 795,897.64      | 719,259.03      | 1,782,051.03    | 1,803,957.36    | 1,765,102.17    |

**Cortland County**  
**Expenditure Comparison 2018 - 2022 - March**

|                                       | 2018<br>ACTUALS | 2019<br>ACTUALS | 2020<br>ACTUALS | 2021<br>ACTUALS | 2022<br>ACTUALS |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>GENERAL FUND</b>                   |                 |                 |                 |                 |                 |
| A10105 COUNTY LEGISLATURE             | 88,670.40       | 69,906.62       | 70,415.82       | 85,103.92       | 72,517.67       |
| A10405 CLERK OF THE LEGISLATIVE BOARD | 37,751.15       | 34,697.54       | 78,231.31       | 36,052.57       | 37,096.64       |
| A11655 DISTRICT ATTORNEY              | 324,156.07      | 245,342.77      | 221,602.28      | 194,313.79      | 203,647.23      |
| A11705 PUBLIC DEFENDER                | 169,505.97      | 195,565.23      | 220,625.02      | 224,900.67      | 211,254.02      |
| A11755 ASSIGNED COUNSEL               | 152,350.02      | 106,858.60      | 102,144.62      | 105,333.46      | 138,864.80      |
| A11855 CORONERS                       | 28,015.13       | 33,693.74       | 45,746.91       | 34,181.76       | 37,289.05       |
| A12305 COUNTY ADMINISTRATOR           | -               | -               | 35,995.02       | 49,718.03       | 46,253.55       |
| A13105 FINANCE                        | 105,492.82      | 206,715.04      | 154,960.55      | 151,402.04      | 145,618.97      |
| A13205 AUDITOR                        | -               | -               | 24,907.03       | 24,321.49       | 25,304.09       |
| A13255 TREASURER                      | 56,494.92       | 62,326.23       | 65,524.32       | 61,596.17       | 26,185.29       |
| A13555 REAL PROPERTY TAX SERVICE      | 67,693.18       | 64,094.71       | 65,250.35       | 59,235.25       | 54,793.69       |
| A14105 COUNTY CLERK                   | 127,930.00      | 135,056.55      | 136,518.43      | 140,357.56      | 126,541.04      |
| A14115 COUNTY CLERK - MOTOR VEHICLES  | 118,501.82      | 104,192.99      | 118,293.85      | 110,980.79      | 108,771.07      |
| A14205 COUNTY ATTORNEY                | 90,653.55       | 91,428.74       | 84,390.29       | 74,651.50       | 58,791.65       |
| A14305 PERSONNEL - CIVIL SERVICE      | 121,315.84      | 113,972.18      | 98,405.11       | 112,658.37      | 110,619.10      |
| A14505 ELECTIONS                      | 96,771.66       | 89,843.67       | 55,626.29       | 89,421.72       | 91,507.51       |
| A16105 TELEPHONE SHARED SERVICE       | 53,679.21       | 48,005.05       | 53,899.19       | 54,297.79       | 54,386.52       |
| A16205 BUILDING & GROUNDS             | 553,228.04      | 511,682.25      | 522,357.29      | 417,568.92      | 519,109.09      |
| A16805 DATA PROCESSING                | 211,411.59      | 204,728.63      | 172,934.71      | 176,622.85      | 207,320.20      |
| A17115 LIABILITY INSURANCE RESERVE    | 1,276.00        | 180.00          | -               | -               | -               |
| A19855 SALES TAX                      | 801,000.00      | 801,000.00      | 700,000.00      | 700,000.00      | 670,000.00      |
| A19905 CONTINGENCY                    | -               | 10,637.00       | -               | -               | -               |
| A24905 COMMUNITY COLLEGE              | 149,094.47      | 145,960.50      | 166,016.88      | 147,503.20      | 108,858.40      |
| A24955 CONTRIBUTIONS TC3              | 837,065.50      | 418,532.75      | 439,459.25      | 451,666.50      | 463,873.75      |
| A30205 EMERGENCY RESPONSE & COMMUNCTN | 400,392.42      | 988,601.54      | 1,084,823.72    | 604,926.06      | 958,500.47      |
| A31105 SHERIFF                        | 168,512.46      | 175,517.00      | 201,017.48      | 197,578.84      | 166,302.93      |
| A31205 SHERIFF ROAD PATROL            | 1,055,412.75    | 1,041,582.26    | 983,881.60      | 936,461.75      | 1,032,606.60    |
| A31405 PROBATION                      | 480,419.02      | 445,515.48      | 436,875.94      | 403,599.85      | 501,417.91      |
| A31505 JAIL                           | 1,256,549.52    | 1,243,122.03    | 1,260,062.76    | 1,140,178.40    | 1,076,658.65    |
| A33155 STOP DWI                       | 26,839.90       | 8,118.87        | 23,502.06       | 11,210.10       | 14,148.96       |
| A34105 FIRE / EMERGENCY MANAGEMENT    | 75,333.67       | 53,907.59       | 80,045.88       | 52,391.20       | 54,684.88       |
| A35105 SPCA                           | -               | 11,250.09       | 11,250.09       | 11,250.09       | -               |
| A36205 SAFETY OFFICE                  | -               | 395.16          | 14,530.00       | 870.80          | 6,286.36        |
| A40105 HEALTH DEPARTMENT              | 480,568.38      | 285,859.01      | 244,465.80      | 323,916.44      | 130,428.89      |
| A40115 NURSING ADMINISTRATION         | 245,461.10      | 262,086.83      | 241,903.39      | 195,196.99      | 120,714.05      |
| A40125 ENVIRONMENTAL HEALTH           | 148,243.86      | 155,126.40      | 142,306.01      | 113,884.87      | 144,352.38      |
| A40455 HEALTH EDUCATION               | -               | -               | -               | -               | 127,945.27      |
| A40465 PrK Supportive Hlth Svcs       | 389,514.44      | 139,320.71      | 88,281.36       | 104,984.74      | 336,235.69      |
| A40505 Child Advocacy Center          | 31,922.38       | 28,883.03       | 59,178.28       | 83,900.36       | 68,498.60       |
| A40595 EARLY INTERVENTION PROGRAM     | 257,002.21      | 242,851.75      | 256,056.83      | 191,419.83      | 239,757.89      |
| A43105 MENTAL HEALTH CENTER           | 1,264,732.50    | 1,217,897.34    | 1,389,121.58    | 1,305,393.96    | 724,848.38      |
| A56105 AIRPORT                        | 33,633.48       | 39,422.39       | 68,067.70       | 74,723.09       | 90,548.96       |
| A56305 BUS OPERATIONS                 | 38,000.00       | 38,000.00       | 869,141.63      | 13,206.00       | 136,566.63      |
| A60105 DEPT.OF SOCIAL SERVICES ADMIN  | 6,475,807.91    | 6,295,991.73    | 6,426,996.52    | 5,515,333.88    | 5,597,618.20    |
| A64105 PUBLICITY/TOURISM              | 8,000.00        | 500,000.00      | 550,093.00      | 575,072.26      | 592,568.46      |
| A64205 PROMOTION OF INDUSTRY          | 108,956.75      | 108,956.75      | 221,182.00      | 224,500.00      | 227,867.50      |
| A65105 VETERANS SERVICE AGENCY        | 36,364.35       | 24,935.26       | 13,653.07       | 14,061.88       | 13,377.90       |
| A66105 SEALER OF WEIGHTS & MEASURES   | 16,272.49       | 16,514.24       | 16,670.25       | 18,651.23       | 19,205.81       |
| A67725 AREA AGENCY ON AGING           | 579,336.23      | 546,723.58      | 543,275.19      | 457,554.80      | 468,021.01      |
| A69895 OTHER ECONOMIC DEVELOPMENT     | -               | -               | -               | -               | 250,000.00      |
| A71105 DWYER PARK                     | 8,580.34        | 7,155.05        | 13,379.91       | 11,403.51       | 6,140.09        |
| A73125 YOUTH BUREAU                   | 7,286.10        | 334.38          | 219.36          | 413.33          | 307.93          |
| A79895 SNOWMOBILE CLUBS               | 58,640.40       | 85,135.95       | 60,238.08       | -               | 56,193.48       |
| A80205 PLANNING                       | 104,892.00      | 76,416.04       | 84,005.76       | 67,663.54       | 78,854.44       |
| A87105 CONSERVATION PROGRAMS          | -               | 285,093.00      | 75,000.00       | 75,000.00       | 0.00            |
| A87505 AGRICULTURE & LIVESTOCK        | 147,000.00      | 73,500.00       | 136,710.00      | 126,710.00      | 64,605.00       |
| A90505 UNEMPLOYMENT INSURANCE         | 1,254.25        | 12,291.04       | -               | -               | -               |
| A90605 HEALTH INSURANCE               | -               | -               | 1,390,499.00    | 1,301,439.00    | 1,311,520.00    |
| A97105 DEBT SERVICE                   | 443,196.25      | 436,573.99      | 399,773.25      | 401,669.90      | 407,596.50      |
| A99015 I/F Transfer to/from D         | 2,400,000.00    | 1,323,884.41    | 1,540,000.00    | 1,564,542.90    | 1,659,342.67    |
| Total Expenditures                    | 20,940,182.50   | 19,865,383.69   | 22,559,512.02   | 19,620,997.95   | 20,202,325.82   |

Attachment: March Finance Reports (10677 : March Financial Reports)

|                                                    |                              | 2018<br>ACTUALS | 2019<br>ACTUALS | 2020<br>ACTUALS | 2021<br>ACTUALS | 2022<br>ACTUALS |
|----------------------------------------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>SPECIAL GRANT FUND</b>                          |                              |                 |                 |                 |                 |                 |
| CD62905                                            | WIA - GRANT ADMIN EXPENSES   | -               | 13,864.00       | 28,385.87       | -               | -               |
| CD62925                                            | WIA - E & T                  | 164,445.69      | 169,073.97      | 41,935.65       | 37,225.76       | 41,228.63       |
| CD69895                                            | Other Economic Assistance    | 149,249.27      | 90,518.26       | 84,975.86       | 101,614.05      | 115,453.81      |
|                                                    | Total Expenditures           | 313,694.96      | 273,456.23      | 155,297.38      | 138,839.81      | 156,682.44      |
| <b>SELF-INSURANCE FUND - EMPLOYEE BENEFITS</b>     |                              |                 |                 |                 |                 |                 |
| CH90605                                            | HEALTH                       | 2,299,524.43    | 2,740,053.22    | 2,580,022.14    | 2,693,085.49    | 2,203,916.32    |
| <b>COUNTY ROAD FUND</b>                            |                              |                 |                 |                 |                 |                 |
| D33105                                             | TRAFFIC DIVISION             | 10,248.04       | 10,111.40       | 8,854.54        | 7,945.18        | 7,909.38        |
| D50105                                             | HIGHWAY ADMINISTRATION DIV.  | 198,004.61      | 203,068.87      | 126,923.41      | 127,411.01      | 106,603.08      |
| D50205                                             | HIGHWAY ENGINEERING DIVISION | 37,401.58       | 10,739.29       | 18,776.81       | 19,982.11       | 19,303.70       |
| D51105                                             | HIGHWAY MAINTENANCE DIV.     | 1,839,157.37    | 1,995,203.95    | 1,510,288.88    | 1,686,410.79    | 1,718,508.08    |
| D51125                                             | HIGHWAY PROJECTS             | 106,693.06      | 114.49          | 9,282.80        | 7,610.84        | 18,249.60       |
| D97105                                             | DEBT SERVICE                 | 167,774.01      | 163,677.03      | 161,148.94      | 157,261.74      | 154,657.34      |
|                                                    | Total Expenditures           | 2,359,278.67    | 2,382,915.03    | 1,835,275.38    | 2,006,621.67    | 2,025,231.18    |
| <b>ROAD MACHINERY FUND</b>                         |                              |                 |                 |                 |                 |                 |
| E51305                                             | HIGHWAY ROAD MACHINERY       | 503,770.80      | 428,699.94      | 336,899.71      | 338,955.82      | 437,429.93      |
| E97105                                             | DEBT SERVICE                 | 121,198.07      | 122,354.12      | 123,816.31      | 125,769.05      | 128,601.45      |
|                                                    | Total Expenditures           | 624,968.87      | 551,054.06      | 460,716.02      | 464,724.87      | 566,031.38      |
| <b>SOLID WASTE FUND</b>                            |                              |                 |                 |                 |                 |                 |
| EL81605                                            | LANDFILL                     | 264,561.28      | 318,058.14      | 270,311.73      | 297,283.32      | 228,283.58      |
| EL81615                                            | RECYCLING                    | 75,608.59       | 71,844.19       | 228,881.13      | 62,214.66       | 97,378.82       |
| EL97105                                            | DEBT SERVICE                 | 607,719.46      | 617,253.68      | 662,317.87      | 674,465.05      | 679,455.45      |
|                                                    | Total Expenditures           | 947,889.33      | 1,007,156.01    | 1,161,510.73    | 1,033,963.03    | 1,005,117.85    |
| <b>CAPITAL ROJECTS FUND</b>                        |                              |                 |                 |                 |                 |                 |
| HH16205                                            | BUILDINGS & GROUNDS PROJECTS | (66.54)         | -               | -               | -               | -               |
| HH24985                                            | TC3 CAPITAL EXPENSES         | (5,750.00)      | -               | -               | -               | -               |
| HH31505                                            | JAIL ROOF RECONSTRUCTION     | -               | 13,831.67       | -               | -               | -               |
| HH51225                                            | BRIDGE PROJECTS              | 14,632.12       | 1,386.82        | 14,896.85       | 87,658.73       | 857,998.52      |
| HH56105                                            | AIRPORT MASTER PLAN UPDATE   | 22,647.52       | 10,541.85       | -               | 2,000.00        | -               |
| HH71105                                            | DWYER PARK CAPITAL EXPENSE   | -               | -               | 3,027.70        | -               | -               |
|                                                    | Total Expenditures           | 31,463.10       | 25,760.34       | 17,924.55       | 89,658.73       | 857,998.52      |
| <b>SELF-INSURANCE FUND - WORKERS' COMPENSATION</b> |                              |                 |                 |                 |                 |                 |
| S17105                                             | LIABILITY INSURANCE RESERVE  | 182,229.60      | 224,996.84      | 1,522,316.16    | 1,302,186.87    | 1,270,353.31    |

|                                                             |                               |                                                                                                                        |                                                                                                                           |                   |                  |
|-------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| <b>Cortland County Reserve Funds</b>                        |                               |                                                                                                                        |                                                                                                                           |                   |                  |
|                                                             |                               |                                                                                                                        |                                                                                                                           | <b>12/31/2021</b> | <b>3/31/2022</b> |
| <b>Reserve Title</b>                                        | <b>Authorizing Resolution</b> | <b>Purpose</b>                                                                                                         | <b>Funding</b>                                                                                                            | <b>Balance</b>    | <b>Balance</b>   |
| Airport Reserve                                             | 269-17                        | Offset the local match on airport projects                                                                             | Airport net income                                                                                                        | 173,062.41        | 173,104.96       |
| Building & Grounds Capital Project Reserve                  | 324-15                        | Major building repairs                                                                                                 | Sales tax and other transfers/additions as approved by Legislature                                                        | 1,200,101.71      | 1,275,384.63     |
| Correctional Facility Reserve / County Jail Project Reserve | 313-15                        | Repair, construction, capital projects or other related expenses for the correctional facility                         | Approved additions per Legislature                                                                                        | 1,313,464.42      | 1,563,795.60     |
| Drug Task Force - DA                                        | Nature of Funds               | Drug busts/stings                                                                                                      | Drug money                                                                                                                | 13,712.46         | 14,058.14        |
| DA Forfeitures                                              | Nature of Funds               | DA expenditures                                                                                                        | Forfeitures                                                                                                               | 45,000.72         | 45,002.93        |
| DOJ Equitable Sharing Program - DA                          | Nature of funds               | DA expenditures                                                                                                        | Federal forfeitures                                                                                                       | 4,568.70          | 4,568.70         |
| Debt Reduction Reserve                                      | 226-18                        | Reduce debt                                                                                                            | Funding for this reserve was ended with 294-20 as the County currently does not have any debt it can "pre-pay" or pay-off | 77,737.21         | 77,756.32        |
| Don Sharpe Fund                                             | Nature of Funds               | Mental Health expenditures                                                                                             | This was created by a one time donation from the Don Sharpe estate                                                        | 149,748.58        | 146,006.21       |
| DWI Reserve                                                 | Nature of Funds               | Non-grant funded DWI expenditures                                                                                      | Non-grant DWI revenues                                                                                                    | 43,376.07         | 43,382.89        |
| Dwyer Park Memorial Repair Reserve                          | 436-17; 206-18                | Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park | Approved additions per Legislature                                                                                        | 28,407.65         | 28,416.85        |
| Emergency Communications Towers Bond Reserve                | 226-18                        | Tower Bond debt service                                                                                                | Sales tax                                                                                                                 | 45,934.02         | 95,937.89        |
| Emergency Response & Communications Radio Tower Reserve     | 194-16                        | Maintenance of radio towers                                                                                            | Rental revenue from rental of towers by NYS Police and CBP                                                                | 18,649.67         | 20,602.99        |
| Farmland Protection Reserve                                 | 124-07                        | Monitoring Farmland Protection grants                                                                                  | Stewardship monies from farmland protection grant                                                                         | 45,315.03         | 45,326.17        |
| Handicap Parking Education Fund                             | Nature of Funds               | Handicap parking education                                                                                             | Justice Court fines                                                                                                       | 546.60            | 546.65           |
| Motor Vehicle Equipment Reserve                             | 200-11; 37-14                 | Offset operating or capital expenses related to Section 5311 (transportation)                                          | Sale of used buses purchased with Section 5311 funding                                                                    | 18,746.00         | 18,750.61        |
| Occupancy Tax Reserve                                       | Nature of Funds               | Annual payment to Tourism Bureau and for tourism related expenditures                                                  | Occupancy tax, including the County's 10% share                                                                           | 973,199.72        | 791,064.01       |
| Retirement Contribution Reserve                             | 411-04                        | Retirement expenditures                                                                                                | Unspent retirement budget                                                                                                 | 3,531,383.59      | 3,532,248.58     |

|                                    |                                                                                                                                                                                                                          |                                                                                                                |                                                                      |            |            |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------|------------|
| Sheriff Forfeitures                | Nature of Funds                                                                                                                                                                                                          | Sheriff expenditures                                                                                           | Forfeitures                                                          | 41,042.99  | 41,042.99  |
| Sheriff Inmate Phone               | Nature of Funds                                                                                                                                                                                                          | Jail expenditures                                                                                              | Inmate use of jail phones                                            | 125,316.46 | 136,853.70 |
| Sheriff's Special Program Reserve  | 317-15                                                                                                                                                                                                                   | K-9 program                                                                                                    | Donations for the K-9 program                                        | 1,208.50   | 1,208.79   |
| Vehicle Repair/Replacement Reserve | 107-15                                                                                                                                                                                                                   | Vehicle related costs                                                                                          | Proceeds from auctioned vehicles purchased through General Fund      | 76,257.44  | 76,276.19  |
| Weights & Measures Prover Reserve  | 51-16; 258-20                                                                                                                                                                                                            | Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures | Annual Weights & Measures penalty interest and prover rental revenue | 5,209.61   | 5,210.89   |
| Landfill Closure Reserve           | 533-88; 458-16                                                                                                                                                                                                           | Landfill closure liability funding                                                                             | Per ton fee                                                          | 827,258.38 | 827,394.62 |
| Landfill Equipment Reserve         | 533-88; 459-16                                                                                                                                                                                                           | Replacement of landfill equipment                                                                              | Per ton fee                                                          | 549,058.69 | 549,149.10 |
|                                    |                                                                                                                                                                                                                          |                                                                                                                |                                                                      |            |            |
| <b>NOTE:</b>                       |                                                                                                                                                                                                                          |                                                                                                                |                                                                      |            |            |
| County Jail Project Reserve        | Resolution 50-21 authorized the use of up to \$62,284 for the replacement of exterior security doors at the jail. This repair is in process and the actual cost has not yet been determined or deducted from the reserve |                                                                                                                |                                                                      |            |            |
| Occupancy Tax Reserve              | \$551,934.57 due to CVB in 2023, \$134,108.52 due to CVB in 2024 plus \$105,020.92 for County admin in 2022, 2023 and 2024                                                                                               |                                                                                                                |                                                                      |            |            |



**CORTLAND COUNTY  
REAL PROPERTY TAX SERVICES  
60 CENTRAL AVENUE  
CORTLAND, NY 13045  
607-753-5040**

**April Activity Review:**

- Processed 124 deeds for the month of March, including 3 property splits.
- Assisted 1 individual with purchasing tax maps.
- Assisted 19 individuals and businesses with purchasing a subscription to Image Mate online.
- Created 52 Sales Cards for local Realtors.
- Answered numerous phone calls relating to Real Property.
- Prepared tentative rolls for all towns and assessors.
- Trained 14 *Board of Review* members.
- Highest sale price paid for real property in the month of March was for a portion of shopping plaza on Groton Ave which has a newly constructed Wellness Now building in the town of Cortlandville for \$2,566,087 plus with an assumption of mortgage of \$1,550,000

## May 2022 Treasurer's Report

### 1. Trusts: (Funds Paid into Court)

Open Accounts in 2020: **18**

New Accounts: **2**

Accounts Sent to NYS Comptroller: **12**

Accounts Disbursed: **7**

Total Remaining Open Accounts: **1** in the process of being claimed & disbursed if court ordered.

**Released bail No change:** is also considered "Funds Paid into Court". We recently began the practice of annually notifying the poster of bail that released funds can be claimed at our office until deemed abandoned and sent to Albany. At the request of an elderly claimant, we developed a process of remotely claiming released funds by mail. We also have a poster of released bail living in NE, which is unreasonable for them to claim in person. We also had a request from a family member of an incarcerated person who posted his own bail for the check to be sent to the jail.

I'd like to thank Betsy Larkin, the County Clerk, and Nicholas Lynch, the Jail Captain, for helping me develop processes for individuals to claim "funds paid into court" held by our office. This helps to keep money within the county and improves relations with county residents.

### 2. Open Estates:

I'm currently the Administrator of **5** mortgage foreclosure estates. Auctions for mortgaged properties are arranged by a court appointed "Referee" (attorney) independent of our office. Surplus funds as a result of sale are considered "funds paid into court", transferred to the County Clerk for recording, then deposited with the Treasurer (**Trusts** above) until claimed and disbursed or deemed abandoned and transferred to the NYS Comptroller.

When taking office in 2020, I was handed ~40 files of court cases, one from 2003, that I had to go through individually to determine their status and future disposition. Being new to the office, I sent 13 files I deemed closed greater than 6 years to Records for safe keeping. I later learned that if electronically filed with the County Clerk, I can shred court documents 6 years after closing. I cataloged the remaining files indicating Disposition, Closing Date, and Shred Date to eliminate future clutter and confusion. As mentioned above, I'm presently the Administrator of **5** open mortgage foreclosure estates with the remaining files to be shredded at their appointed date. **Last month I was appointed Temporary Administrator of an estate where the Referee died and a new Referee was selected.**

**3. Delinquent Tax Foreclosure Auction:** Property can be reclaimed by current owners 9 business days prior to the auction. Historically, ~30 properties are auctioned annually @ ~\$17,000 each. The number of parcels is constantly changing due to payments, installment agreements & defaults, bankruptcies, legal actions, etc...

**The Legislature has selected Auctions International to conduct Cortland's 2018 Delinquent Tax Auction. We anticipate scheduling an auction in June of 2022.** 2019-21 parcel auction is anticipated in the spring of 2023 with ~ 90 parcels, which means **triple the time to complete the paperwork.**

### 4. Treasurer Office Revenues minus Expenses:

April 2020 \$36,737,466

April 2021 \$37,382,916

April 2022 ~\$38,405,395 may vary due to late MUNIS entries



## Local Sales and Use Tax Rates on Residential Energy Effective March 1, 2022

The Tax Law provides that residential energy sources and services are exempt from the 4% New York State sales and use tax, and the  $\frac{3}{8}\%$  sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD), if applicable. The term *residential energy sources and services* means the following tangible personal property and services used for residential purposes:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- fuel oil (except diesel motor fuel)
- coal
- wood (for heating purposes only)

Counties and cities that impose a local sales and use tax may choose to either tax or exempt the residential energy sources and services listed above. Also, certain school districts are authorized to impose a sales and use tax on natural gas, propane (in containers of 100 pounds or more), electricity, and steam, as well as on gas, electric, and steam services.

**Part 1** lists the jurisdictions that impose a local tax on residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam, and the applicable tax rate.

**Part 2** lists the jurisdictions that impose a local tax on residential sales of coal, fuel oil, and wood (for heating), and the applicable tax rate.

Localities or school districts not listed in this publication do not impose a local tax on residential energy sources and services.

Any items changed from the previous version appear in **boldface italics**.

### Part 1 – Jurisdictions that tax residential gas, propane (100 pounds or more), electricity, and steam

| Taxing jurisdiction (county names added for clarification) | Tax rate<br>% |
|------------------------------------------------------------|---------------|
| Albany School District ( <i>Albany County</i> )            | 3             |
| Cohoes School District ( <i>Albany County</i> )            | 3             |
| Watervliet School District ( <i>Albany County</i> )        | 3             |
| Allegany County                                            | 4½            |
| Cattaraugus County (outside the following)                 | 3             |
| Olean (city)                                               | 3             |
| Salamanca (city)                                           | 3             |
| Cayuga County (outside the following)                      | 4             |
| Auburn (city)                                              | 4             |
| Chemung County                                             | 4             |
| Norwich (city) ( <i>Chenango County</i> )                  | 3             |
| Hudson School District ( <i>Columbia County</i> )          | 3             |
| Cortland County                                            | 4             |
| Poughkeepsie School District ( <i>Dutchess County</i> )    | 3             |
| Erie County (outside the following)                        | 4¾            |
| Lackawanna School District                                 | 7¾            |
| Franklin County                                            | 2             |
| Gloversville School District ( <i>Fulton County</i> )      | 3             |
| Johnstown School District ( <i>Fulton County</i> )         | 3             |
| Batavia School District ( <i>Genesee County</i> )          | 3             |
| Watertown School District ( <i>Jefferson County</i> )      | 3             |
| Oneida (city) ( <i>Madison County</i> )                    | 2             |
| Johnstown School District ( <i>Montgomery County</i> )     | 3             |
| Glen Cove School District ( <i>Nassau County</i> )         | 3             |
| Long Beach School District ( <i>Nassau County</i> )        | 3             |
| Niagara County (outside the following)                     | 4             |
| Lockport (city)                                            | 4             |
| Niagara Falls School District                              | 7             |
| Utica School District ( <i>Oneida County</i> )             | 3             |

| Taxing jurisdiction (county names added for clarification)       | Tax rate<br>% |
|------------------------------------------------------------------|---------------|
| Middletown School District ( <i>Orange County</i> )              | 3             |
| Newburgh School District (outside city) ( <i>Orange County</i> ) | 3             |
| Newburgh School District (inside city) ( <i>Orange County</i> )  | 6             |
| Port Jervis (city) ( <i>Orange County</i> )                      | 3             |
| Orleans County                                                   | 4             |
| Oswego (city) ( <i>Oswego County</i> )                           | 4             |
| Rensselaer School District ( <i>Rensselaer County</i> )          | 3             |
| Troy School District ( <i>Rensselaer County</i> )                | 3             |
| Rockland County                                                  | 4             |
| Schenectady County (outside the following)                       | 4             |
| Schenectady School District                                      | 7             |
| Hornell School District ( <i>Steuben County</i> )                | 2½            |
| St. Lawrence County (outside the following)                      | 4             |
| Ogdensburg School District ( <b><i>outside city</i></b> )        | 7             |
| <b><i>Ogdensburg School District (inside city)</i></b>           | <b>7</b>      |
| Suffolk County                                                   | 2½            |
| Tioga County                                                     | 3             |
| Tompkins County (outside the following)                          | 4             |
| Ithaca (city)                                                    | 4             |
| Westchester County (outside the following)                       | 4             |
| Mount Vernon School District (outside city)                      | 7             |
| Mount Vernon School District (inside city)                       | 7             |
| New Rochelle School District                                     | 6             |
| Peekskill School District                                        | 7             |
| Rye City School District                                         | 7             |
| White Plains School District                                     | 6             |
| Yonkers (city)                                                   | 4½            |
| New York City                                                    | 4½            |

## Part 2 – Jurisdictions that tax residential coal, fuel oil, and wood (for heating)

| Taxing jurisdiction (county names added for clarification) | Tax rate % |
|------------------------------------------------------------|------------|
| Allegany County                                            | 4½         |
| Cattaraugus County (outside the following)                 | 3          |
| Olean (city)                                               | 3          |
| Salamanca (city)                                           | 3          |
| Cayuga County (outside the following)                      | 4          |
| Auburn (city)                                              | 4          |
| Chemung County                                             | 4          |
| Norwich (city) ( <i>Chenango County</i> )                  | 3          |
| Cortland County                                            | 4          |
| Erie County                                                | 4¾         |
| Franklin County                                            | 2          |
| Oneida (city) ( <i>Madison County</i> )                    | 2          |
| Niagara County                                             | 4          |
| Orleans County                                             | 4          |
| Oswego (city) ( <i>Oswego County</i> )                     | 4          |
| Rockland County                                            | 4          |
| Schenectady County                                         | 4          |
| St. Lawrence County ( <i>outside the following</i> )       | 4          |
| <b>Ogdensburg (city)</b>                                   | <b>4</b>   |
| Suffolk County                                             | 2½         |
| Tioga County                                               | 3          |
| Tompkins County (outside the following)                    | 4          |
| Ithaca (city)                                              | 4          |
| Westchester County (outside the following)                 | 4          |
| Mount Vernon (city)                                        | 4          |
| New Rochelle (city)                                        | 3          |
| Yonkers (city)                                             | 4½         |
| New York City                                              | 4½         |

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the  
equipment users New York Relay Service



**Cortland County  
Administrative Policy Manual**

**Fund Balance Policy**

**Policy/Procedure Number:** 003.006

**Modified Date (s):** 2004, 1/26/2017  
11/18/2021

**Resolution No.:** 05-02; 334-04; 58-17; 311-21

**Effective Date:** 1/26/2017  
**Next Review:** 12/31/2022

**Objective:** To establish a fund balance policy to reduce the cost of borrowing for cash flow, offset revenue shortfalls and unexpected expenditures, stabilize taxes and maintain services without budget cutbacks, improve long-term planning initiatives and enhance the County's credit rating.

**Reference** (All applicable federal, state, and local laws): Chapter 528 of the Laws of 2000; OSC Accounting Bulletins

**Legislative Policy Statement:**

**Responsible Department:** County Administrator and Finance Department

**General Information:** Prior to 2001, the County did not have the legal authority to carryover any unappropriated/unreserved balance. Chapter 528 of the Laws of 2000 provided greater flexibility to local governments and the ability to carryover a "reasonable amount" of unappropriated/unreserved fund balance.

**I. Definitions:**

**Fund Balance:** The difference between assets and liabilities reported in a governmental fund. Fund balance is not necessarily the cash balance of the fund. Fund balance is classified into various components defined below based on the limitation placed on the use of funds received. The hierarchy indicates the extent to which a government can use amounts reported in the governmental funds balance sheet.

**Non-spendable Fund Balance:** Consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale and principal of endowments.

**Restricted Fund Balance:** Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments; or through constitutional provision or enabling legislation.



## Cortland County Administrative Policy Manual

**Committed Fund Balance:** Consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of action to remove the constraint.

**Assigned Fund Balance:** Consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level or decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund and, in funds other than the General Fund, represents the residual amount of fund balance.

**Unassigned Fund Balance:** In the General Fund, unassigned fund balance represents the residual difference between assets and liabilities after all other fund balance classifications have been determined and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

## II. Policy:

### **Fund Balance Policy for the General Fund**

For the General Fund, unassigned fund balance is the only portion of fund balance that is not reserved or committed for specific purposes and is, therefore, considered "discretionary." Setting a target level for unassigned fund balance in the General Fund and determining a mechanism of adjustment when the amount is above or below that threshold upholds the fiduciary responsibility the Legislature takes when collecting taxpayer dollars.

This policy will require that the unassigned fund balance in the General Fund be 10% of the current fiscal year's General Fund original appropriations budget. This represents a reservation of 1-2 months of expenditures.

Should the level of unassigned General Fund fund balance exceed the 10% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to distribute the excess funds.

Should the level of unassigned General Fund fund balance not meet the 10% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to reduce spending and/or increase revenue in order to meet the threshold.

### **Fund Balance Policy for the County Road Fund**

Expenditures in the County Road Fund consist of large capital projects for roads, bridges and culverts. As such, a percentage of appropriations for this fund would be insufficient in the case of



## Cortland County Administrative Policy Manual

an “emergency.” The Legislature has determined that a \$1,000,000 threshold for the County Road assigned fund balance would be more appropriate.

Once the threshold level is attained, amounts above that level are to be used within the next fiscal year to make road, bridge or culvert improvements/replacements/repairs; or to be “returned” to the taxpayers by reducing the appropriation to the County Road Fund from the General Fund in the following year’s budget.

### **Fund Balance for the Road Machinery Fund**

Expenditures in the Road Machinery Fund consist of purchases for equipment and vehicles with high costs attached. As such, a percentage of appropriations for this fund would be insufficient in the case of an “emergency.” The Legislature has determined that a \$750,000 threshold for the Road Machinery Fund assigned fund balance would be more appropriate.

Once the threshold level is attained, amounts above that level are to be placed in a capital reserve for equipment and capital projects.

### **Fund Balance for the Self-Insured Employee Benefit Fund**

Expenditures in the Self-Insured Employee Benefit Fund consist of administration fees and payments to employees and benefit providers for health, dental and vision benefits. As such, a percentage of appropriations for this fund would be insufficient in the case of an “emergency.” The Legislature has determined that 10% of the 5 previous fiscal year average of expenditures.

Should the level of unassigned Self-Insured Employee Benefit Fund fund balance exceed the 10% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to distribute the excess funds.

Should the level of unassigned Self-Insured Employee Benefit Fund fund balance not meet the 10% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to reduce spending and/or increase revenue in order to meet the threshold.

### **Fund Balance for the Solid Waste Fund**

The Solid Waste Fund is an enterprise fund accounting for all landfill and recycling activities. This fund is to be self-sufficient, meaning all expenses are to be covered by revenues collected without any outside help from other funds. Expenses in this fund consist of daily operation costs and debt service.

This policy will require that the unassigned fund balance in the Solid Waste Fund be 25% of the current fiscal year’s Solid Waste Fund original appropriations budget. This represents a reservation



## Cortland County Administrative Policy Manual

of 3 months of expenditures. For purposes of this calculation, unassigned fund balance would be calculated as current assets less current liabilities.

Once the threshold level is attained, amounts above that level are to be placed in the Landfill Equipment Reserve.

### **III. Procedure:**

Fund balances will be calculated twice a year, once in July, based on estimated year-end amounts and once at year-end based on actual, audited information.

# Developing an Effective Fund Balance Policy

Dan Acquilano, Manager, Local Official Training Unit  
Division of Local Government and School Accountability



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## Learning Objectives

- What Is Fund Balance?
- History of Fund Balance Legislation
- What Are the Components of Fund Balance?
- Benefits of a Fund Balance Policy
- What Is a “Reasonable Amount” of Fund Balance?
- Keeping Fund Balance at Desired Levels



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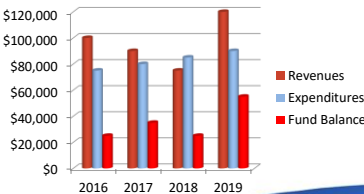
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## Fund Balance – What Is It?

- Fund Balance is the total accumulation of operating surpluses and deficits since the beginning of a local government’s existence.



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Attachment: fund-balance-policy-070120 (10702 : Fund Balance Policy)

### Excessively Low Fund Balance

- Normally caused by:
  - Poor budget practices
  - Desire to reduce taxes, or keep them at same level
  - Political reasons
- Can result in:
  - Short-term borrowing (RANs, TANs, Budget Notes)
  - Deficit financing
  - Credit rating reduction
- Should be increased in conformity with long-term plans

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### Excessively High Fund Balance

- Normally caused by:
  - Poor budget practices
  - Unduly high property taxes
  - Political reasons
- Greater opportunity for fraud if controls are weak
- Should be appropriated or reduced in conformity with long-term plans

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5

### Components of Fund Balance

- Pre-GASB 54 - Made up of two parts:
  - Reserved – The portion that is not available for discretionary appropriation due to the creation of reserve funds (legal and accounting)
  - Unreserved (account 909) – The portion that is available for appropriation to reduce taxes and other uses
    - Unreserved / Appropriated (account 910) – the portion of the unreserved fund balance the governing board has applied to reduce property taxes in the ensuing year budget
    - Unreserved / Unappropriated (account 911) – the portion of unreserved fund balance available to provide for economic uncertainties

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6

## Components of Fund Balance

- GASB 54 (2010) – Five Categories

|                                   |                                          |
|-----------------------------------|------------------------------------------|
| Nonspendable (accounts 806 & 807) | } Essentially what was <i>reserved</i>   |
| – Restricted (accounts 814-898 )  |                                          |
| – Committed (account 913)         | } Essentially what was <i>unreserved</i> |
| – Assigned (accounts 914 & 915)   |                                          |
| – Unassigned (account 917)        |                                          |



## Fund Balance Limits

- Prior to January 2001
  - Counties, Towns, Villages and Fire Districts had no legal authority to carry over any unappropriated / unreserved balance
- Chapter 528 of the Laws of 2000
  - Bill submitted by Comptroller to provide mandate relief and greater flexibility to local governments
  - Counties, Towns, Villages and Fire Districts can carry over a “**reasonable amount**” of unreserved / unappropriated fund balance



## Legislative Intent - Prior to 2001

- Public Policy Underlying Rule of Law:
  - Governments need to make a full accounting of all public funds to prevent municipal governments from acquiring tax proceeds faster than they are needed
  - Municipal governments should not accumulate funds for the remote future or for contingencies which may never occur
  - Protection provided to taxpayers from misuse of surplus funds to hide deficit spending or to reap political gain



## So Why the Change?

- Legislators recognized the need to set aside a portion of unrestricted fund balance in order to:
  - Reduce the cost of borrowing for cash flow
  - Offset revenue shortfalls in poor economic times as well as unexpected expenditures
  - Stabilize taxes and maintain services without budget cutbacks
  - Improve long-term planning initiatives
  - Enhance the credit ratings of local government

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## So Why the Change? (Cont'd)

- Legislators also recognized the potential for abuse if local governments were allowed to amass excessive fund balances
  - The legislation was intended to strike a balance between the potential misuse of fund balance and the inflexibility of the previous legislation
- Legislation did not define what is meant by a “reasonable amount”
- An OSC July 2001 accounting bulletin recommended each local government assess what is a “reasonable amount” for its particular situation and adopt a fund balance policy

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11

## Benefits of a Fund Balance Policy

- Provides for an orderly provision of services
- Provides taxpayers with information about why resources have been set aside
- Provides a framework to help guide budgetary decisions and multi-year plans
- Helps ensure an adequate fund balance is available to:
  - Ensure efficient cash flow for daily needs
  - Protect against unforeseen expenditures related to emergencies
  - Offset economic downturns or revenue shortfalls
  - Maintain investment-grade bond rating

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12

## Effective Fund Balance Policies

- Should:
  - Be adopted by the governing board with input from key officials (e.g., CFO, budget officer)
  - Be in written form and subject to review by governing board on a regular basis
  - Be used to develop and amend multi-year capital and operational plans
  - Address how surplus balances will be applied
  - Address the timing for balances to be replenished to the desired level

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13

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## So What Is a “Reasonable Amount”

- GASB 54 eliminated the unappropriated / unreserved terminology and instructed local governments to apply the “reasonable amount” calculation to the “unrestricted portion” of fund balance, defined as:
  - The total of the committed (913), assigned (914 & 915), and unassigned fund balance classifications (917)
  - In determining the amount to carry over, this total should then be reduced by any amount appropriated for the ensuing year’s budget (914)
- Local government officials must consider a number of factors when determining how much unrestricted fund balance is “reasonable” to carry over

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14

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## “Reasonable” Factors to Consider

- Composition of the fund balance (is it all cash?)
- Timing of receipts and disbursements
- Volatility of revenues and expenditures
- Contingent appropriations
- Established reserves
- Potential for one-time outlays not provided for by reserves
- Dependence on resources from other funds as well as the need to provide resources to other funds
- Size of the fund
- Experience in prior fiscal years

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15

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## Common Methods Used to Calculate a “Reasonable Amount”\*

- Percentage of Expenditures or Revenues
  - Example: 15% of annual operating expenditures
- Expenditures or Revenues for a set number of months
  - Example: Total estimated expenditures for the first two months of the fiscal year
- Specific dollar amount

\*OSC does not recommend any one method or amount – these decisions are the responsibility of each local government based on its own situation.



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## Why Formalize a Plan?

- Custodians of the Taxpayers’ money.
- Any plan not in writing, is not a plan.
- Transparency
- Savings is not always Saving.



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## Estimating Available Fund Balance

|                                                                          |                         |
|--------------------------------------------------------------------------|-------------------------|
| <u>General Fund</u>                                                      |                         |
| Fund Balance @ 1/01/20                                                   | \$782,005               |
| + Revenues to date (8/31/20)                                             | \$916,870               |
| - Expenditures to date (8/31/20)                                         | <u>\$1,151,525</u>      |
| <b>Balance to date</b>                                                   | <b>\$547,350</b>        |
| + Projected Revenues (9/1/ -12/31/20)                                    | \$177,004               |
| - Projected Expenditures (9/1/-12/31/20)                                 | <u>\$125,349</u>        |
| <b>Estimated Fund Balance at Year-End – 12/31/XX*</b>                    | <b><u>\$599,005</u></b> |
| <u>Allocation of Estimated Fund Balance @ 12/31/XX:</u>                  |                         |
| Restricted                                                               |                         |
| (A878, Capital Reserve - \$175,000 + A806, Prepaid Insurance - \$12,500) | \$187,500               |
| Unrestricted / Assigned, Appropriated (A914)                             | \$100,000               |
| Unrestricted / Assigned, Unappropriated (A915 + A917)                    | \$311,505               |

\* Fund balance must be able to be converted to cash within the first 2 months of the fiscal year

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## Budget Requirement

County Law §355((g); Town Law § 107(1)(b), 181(2)(b); Village Law §5-506(1)(c)

- Each municipal budget MUST contain:
  - A statement for each fund of the fund balance estimated to be on hand at the close of the current fiscal year, together with a breakdown of such fund balance estimated for:
    - Encumbrances
    - Amount appropriated for ensuing year's budget
    - Amounts reserved for stated purpose
    - Remaining unappropriated amount, not to exceed a "reasonable amount".

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19

## Schedule of Estimated Fund Balances

|                                                        | General (A)      | Highway (DA)     | Water Dist (SW) |
|--------------------------------------------------------|------------------|------------------|-----------------|
| Estimated Total Fund Balance @ 12/31/15                | \$599,005        | \$786,990        | \$76,650        |
| <b>Nonspendable Portion</b> (Prepaid Insurance)        | \$12,500         | \$7,800          | \$0             |
| <b>Restricted Fund Balance:</b>                        |                  |                  |                 |
| Capital Reserve (878)                                  | \$175,000        | \$75,000         | \$0             |
| Repair Reserve (882)                                   | \$0              | \$50,000         | \$22,000        |
| Total Estimated Unrestricted FB @ 12/31/15             | \$411,505        | \$654,190        | \$54,650        |
| <b>Assigned, Appropriated</b> toward 2016 Budget (914) | \$100,000        | \$170,000        | \$10,000        |
| <b>Assigned, Unappropriated / Unrestricted FB</b>      | <b>\$311,505</b> | <b>\$484,190</b> | <b>\$44,650</b> |
| Assigned for Highway Projects                          | -                | \$65,400         | -               |
| Encumbrances                                           | \$3,650          | \$6,230          | -               |
| Other Assignments                                      | -                | \$412,560        | \$44,650        |
| <b>Unassigned</b> (917)                                | \$307,855        | -                | -               |

20

## A Four-Pronged Approach to Managing Excess Unrestricted Fund Balance

- One-shot expenditures
- Reduce Debt Principal
- Finance Reserve Funds
- Reduce Property Taxes

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21

One-Shot Expenditures

- Expenditures that do not normally occur annually, such as:
  - Equipment and capital outlay expenditures (.2)
  - Court-ordered judgments
  - Extraordinary public service contracts (legal, assessor, etc.).

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Reduce Debt Principal

- Decreases future interest payments
- Shortens life of the loan
- Improves credit ratings

Note: Since not all debt instruments allow for the reduction of principal ahead of schedule, local governments should check with their lender or bond counsel before pursuing this option.

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Finance Reserve Funds

- Reserves must be legally established
  - General Municipal Law (§§ 6-c through 6-r)
  - Town Law (§§ 55, 55-a, 55-b)
  - County Law (§ 372)
- Reserves should be limited to amounts specified in resolution or other statutory limitations
- Establishment and use of reserves should be linked to long-term capital and operational plans

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Attachment: fund-balance-policy-070120 (10702 : Fund Balance Policy)

Reduce Property Taxes

- Be cautious (one-shot revenues should not be used to fund recurring expenditures)
- Consider budgetary practices
  - Operating surpluses (deficits)
- Can result in unstable tax rates
- Link to long-term plans



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Appropriated Fund Balance  
(a.k.a. Planned Deficit)

|                                    | 2017        | 2018        | 2019        | 2020              |
|------------------------------------|-------------|-------------|-------------|-------------------|
| Beginning Unrestricted FB          | \$440,000   | \$335,000   | \$198,600   | \$ 41,430         |
| Budgeted Appropriations            | \$1,300,000 | \$1,339,000 | \$1,379,170 | \$1,379,170       |
| Estimated Revenues                 | \$780,000   | \$750,000   | \$815,000   | \$820,000         |
| Appropriated FB                    | \$90,000    | \$159,000   | \$134,170   | <b>\$41,430</b>   |
| Tax Levy                           | \$430,000   | \$430,000   | \$430,000   | <b>\$517,740</b>  |
| Budgeted Operating Deficit         | (\$90,000)  | (\$159,000) | (\$134,170) | <b>(\$41,430)</b> |
| Actual Operating Surplus (Deficit) | (\$105,000) | (\$136,400) | (\$157,170) | <b>?</b>          |

\$87,740 increase in taxes (20%)

\$0 available to offset 2020 revenue shortfalls and/or unexpected expenditures

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Replenishing Unrestricted  
Fund Balance

- Budgetary Provisions
  - When possible - replenish to desired levels in next fiscal year budget
  - When not possible – develop a plan to replenish to desired level over a period of years (e.g., 3 years)
  - Maximum use of contingency account and apply budget surpluses to replenish fund balance
- One-Shot Revenues
  - Sale of equipment & property
  - Gifts / donations



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Attachment: fund-balance-policy-070120 (10702 : Fund Balance Policy)

Other Resources

<https://www.osc.state.ny.us/local-government/academy/previous-webinars>

- Multi year financial planning
- Multi year capital planning & budgeting
- Commonly misunderstood concepts in budgeting
- Appropriated Fund Balance

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Thank You



Division of Local Government and School Accountability  
localtraining@osc.ny.gov

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Attachment: fund-balance-policy-070120 (10702 : Fund Balance Policy)

RL Yale Construction  
 1616 State Route 26  
 South Otselic, NY 13155  
 Phone:315-420-4674  
 Email:rlyale@yahoo.com

### Customer Address

Scott Chamberlin  
 Marathon N Y  
 ,  
 607-725-2700  
 oldscott14@aol.com

Quote #: 36  
 Date: Feb 24, 2022

| Description                                                                                                                                                                                                              | Total              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>Roof replacement for village of Marathon</b>                                                                                                                                                                          | <b>\$0.00</b>      |
| Supply labor and material for roof replacment                                                                                                                                                                            |                    |
| <b>Roofing</b>                                                                                                                                                                                                           | <b>\$32,183.00</b> |
| Tear off existing steel roof dispose of.<br>Supply labor and materials for new steel roof. Color choice by owner<br>Includes 1x4 perlins over existing shingles, colored steel roof, drip edge ,rake edge and fasteners. |                    |
| <b>Facia and soffit</b>                                                                                                                                                                                                  | <b>\$6,800.00</b>  |
| Supply labor and material to install new facia and soffit.<br>Includes vinyl soffit f channel , aluminium facia color choice by owner                                                                                    |                    |
| <b>Plywood</b>                                                                                                                                                                                                           | <b>\$4,200.00</b>  |
| Supply and install 1/2 inch plywood over existing perlins . this will help to eliminate condensation.just over the garage part.                                                                                          |                    |
| <b>Contingency funds</b>                                                                                                                                                                                                 | <b>\$3,500.00</b>  |
| Money's for un foreseen expense.                                                                                                                                                                                         |                    |
| <b>Total</b>                                                                                                                                                                                                             | <b>\$46,683.00</b> |

## Terms and Conditions

**Scope of Work:** Company will provide services as described in the attached quote. Company will provide all services, materials, labor, tools, and equipment needed for completion of services.

**Payment Terms:** A down payment of 50% is due upon acceptance of quote. The balance of the contract is due the day of project completion.

**Change Order:** Any deviation from the above quote involving a change in the scope of work or any additional costs will be executed only with a written change order signed and dated by both the Company and Customer.

**Warranty:** Company warrants all work will be performed in a good and workmanlike manner. Any warranties for parts or materials are subject to manufacturer terms on such products.

**Conditions:** This proposal is valid for 30 days. Company reserves the right to withdraw this proposal or re-quote the project if contract acceptance is beyond 30 days.

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Name

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Date



## Cortland County Administrative Policy Manual

### Fund Balance Policy

**Policy/Procedure Number:** 003.006

**Modified Date (s):** 2004, 1/26/2017  
11/18/2021

**Resolution No.:** 05-02; 334-04; 58-17; 311-21

**Effective Date:** 1/26/2017  
**Next Review:** 12/31/2022

**Objective:** To establish a fund balance policy to reduce the cost of borrowing for cash flow, offset revenue shortfalls and unexpected expenditures, stabilize taxes and maintain services without budget cutbacks, improve long-term planning initiatives and enhance the County's credit rating.

**Reference** (All applicable federal, state, and local laws): Chapter 528 of the Laws of 2000; OSC Accounting Bulletins

**Legislative Policy Statement:**

**Responsible Department:** County Administrator and Finance Department

**General Information:** Prior to 2001, the County did not have the legal authority to carryover any unappropriated/unreserved balance. Chapter 528 of the Laws of 2000 provided greater flexibility to local governments and the ability to carryover a "reasonable amount" of unappropriated/unreserved fund balance.

#### **I. Definitions:**

**Fund Balance:** The difference between assets and liabilities reported in a governmental fund. Fund balance is not necessarily the cash balance of the fund. Fund balance is classified into various components defined below based on the limitation placed on the use of funds received. The hierarchy indicates the extent to which a government can use amounts reported in the governmental funds balance sheet.

**Non-spendable Fund Balance:** Consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale and principal of endowments.

**Restricted Fund Balance:** Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments; or through constitutional provision or enabling legislation.



## Cortland County Administrative Policy Manual

**Committed Fund Balance:** Consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of action to remove the constraint.

**Assigned Fund Balance:** Consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund and, in funds other than the General Fund, represents the residual amount of fund balance.

**Unassigned Fund Balance:** In the General Fund, unassigned fund balance represents the residual difference between assets and liabilities after all other fund balance classifications have been determined and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

### II. Policy:

#### Fund Balance Policy for the General Fund

For the General Fund, unassigned fund balance is the only portion of fund balance that is not reserved or committed for specific purposes and is, therefore, considered "discretionary." Setting a target level for unassigned fund balance in the General Fund and determining a mechanism of adjustment when the amount is above or below that threshold upholds the fiduciary responsibility the Legislature takes when collecting taxpayer dollars.

This policy will require that the unassigned fund balance in the General Fund be ~~10~~13% of the current fiscal year's General Fund original appropriations budget. This represents a reservation of 1-2 months of expenditures.

Should the level of unassigned General Fund fund balance exceed the ~~10~~13% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to distribute the excess funds.

Should the level of unassigned General Fund fund balance not meet the ~~10~~13% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to reduce spending and/or increase revenue in order to meet the threshold.

#### Fund Balance Policy for the County Road Fund

Expenditures in the County Road Fund consist of large capital projects for roads, bridges and culverts. As such, a percentage of appropriations for this fund would be insufficient in the case of



## Cortland County Administrative Policy Manual

an “emergency.” The Legislature has determined that a \$1,000,000 threshold for the County Road assigned fund balance would be more appropriate.

Once the threshold level is attained, amounts above that level are to be used within the next fiscal year to make road, bridge or culvert improvements/replacements/repairs; or to be “returned” to the taxpayers by reducing the appropriation to the County Road Fund from the General Fund in the following year’s budget.

### **Fund Balance for the Road Machinery Fund**

Expenditures in the Road Machinery Fund consist of purchases for equipment and vehicles with high costs attached. As such, a percentage of appropriations for this fund would be insufficient in the case of an “emergency.” The Legislature has determined that a \$750,000 threshold for the Road Machinery Fund assigned fund balance would be more appropriate.

Once the threshold level is attained, amounts above that level are to be placed in a capital reserve for equipment and capital projects.

### **Fund Balance for the Self-Insured Employee Benefit Fund**

Expenditures in the Self-Insured Employee Benefit Fund consist of administration fees and payments to employees and benefit providers for health, dental and vision benefits. As such, a percentage of appropriations for this fund would be insufficient in the case of an “emergency.” The Legislature has determined that 10% of the 5 previous fiscal year average of expenditures.

Should the level of unassigned Self-Insured Employee Benefit Fund fund balance exceed the 10% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to distribute the excess funds.

Should the level of unassigned Self-Insured Employee Benefit Fund fund balance not meet the 10% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to reduce spending and/or increase revenue in order to meet the threshold.

### **Fund Balance for the Solid Waste Fund**

The Solid Waste Fund is an enterprise fund accounting for all landfill and recycling activities. This fund is to be self-sufficient, meaning all expenses are to be covered by revenues collected without any outside help from other funds. Expenses in this fund consist of daily operation costs and debt service.

This policy will require that the unassigned fund balance in the Solid Waste Fund be 25% of the current fiscal year’s Solid Waste Fund original appropriations budget. This represents a reservation



## Cortland County Administrative Policy Manual

of 3 months of expenditures. For purposes of this calculation, unassigned fund balance would be calculated as current assets less current liabilities.

Once the threshold level is attained, amounts above that level are to be placed in the Landfill Equipment Reserve.

### **III. Procedure:**

Fund balances will be calculated twice a year, once in July, based on estimated year-end amounts and once at year-end based on actual, audited information.



## Cortland County Administrative Policy Manual

### Fund Balance Policy

**Policy/Procedure Number:** 003.006

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11/18/2021

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## Cortland County Administrative Policy Manual

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This policy will require that the unassigned fund balance in the General Fund be 13% of the current fiscal year's General Fund original appropriations budget. This represents a reservation of 1-2 months of expenditures.

Should the level of unassigned General Fund fund balance exceed the 13% threshold, the County Administrator and Director of Finance are directed to create a plan, subject to approval by the Legislature, to distribute the excess funds.

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## Cortland County Administrative Policy Manual

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## Cortland County Administrative Policy Manual

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### **III. Procedure:**

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